G. R. S. IX-5]

Previous references.

Ref to 4.74/96

191

(Gen. Finance)

G.7 File No. 24/97

Serial Nos. 1-25

Later references.

G 245-29 (1-3)

W.B. 115

18/9/30

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1-25

Major Part B for

SUBJECT.

Re Biddulph's report on Mysore Finance

Secret

P. 2985

K.C.

W D 88—GPB—50,000—24-7-16

47 27-97

Sub D Secy

Office-note

(1)

Ref- Letter No 5159 S 14/12/97 from the Residency enquiring what steps have been taken since April 1899 towards carrying out Mr Beddulph's recommendations.

Q. x 27/97

Mr Beddulph submitted 3 Series of Reports, the 1st on 13/7/96, the 2nd on 14/4/97, & the 3rd Sometime in August 1897 (the exact date is not clear)
The action taken on these reports is described in the x marginally-noted letters to the Residency

(2). The last of the above letters was forwarded in April 1899 and the Resident's

x (1) No 21 D S 29/9/96
(2) No 25 D S 15/10/96
(3) No 35 D S 18/12/96
(4) No 44 D S 17/2/97
(5) No 24 D S 15/12/97
(6) No 7721 F 1898 S 26/4/99.

Resident observed in reply to his letter d 21/6/99 that, while refraining from criticising the rejection by the Dunbar of some of Mr Biddulph's recommendations, he hoped that the Dunbar would remember that Mr Biddulph was an exceptionally capable authority in account matters and that complete accounts manuals to be undertaking followed would soon be adopted.

The file does not show that any action was taken on this letter

(3) Reverting now to this Mic No 7721 d 26/4/99. FL 898

it appears that the following subjects involving

the acceptance or otherwise
of Mr Biddulph's
recommendations were
then under the consider-
ation of Govt
1° The question of adopting
a suitable Forest code
2° A scheme of outside
audit of departmental
accounts
3° The question of adopting
the Rules regarding
Depart-mental accounts
in Chap 5-2 of the Civil
Account Code
4° The question of
adopting the provisions
of Chaps XI – XVI of
the Comptroller's Office
Manual prepared by
Mr Biddulph

It was also stated
that Some of the

recommendations of Mr
Biddulph would be
followed as soon as the
account probationers
~~Hadi Guddis Chowdhry~~
should become qualified
to be put in charge of
the General Dept of the
Office (Record, Bill Audit,
& Special Audit)

This file does not show
the progress made in the
above matters but I
remember that the question
of outside audit was
recently sent to Dewan

(4). It would appear that,
in replying to the Residency
letter now under consideration,
information will also have
to be furnished regarding
the publication of

A civil Account code
promised in para 21 of
the Dewan's letter d 29/9/96
and of an Office Manual
or Code, likewise under the
authority of Govt. promised
in para 4 of the Dewan's
letter d 15/12/97
These are also the
Manuals referred to
in para 3 of the Residency
letter d 21/6/99.
In 1898 the Comptroller
issued a Manual for
Taluk Treasuries
& this may perhaps
be considered to be
a first instalment of
the first Account Code.
I do not know whether
this was issued under
the authority of Govt.

(5) The question of the -
-repayment of the Railways
loan by a Sterling Sinking
Fund was also raised by
suggestion of Mr Biddulph
but this question seems
to have been separately
dealt with since May
1898 (vide para 5 of Resident's
letter d 28/5/98)

My 26/12/98.

Note

Letter No. 5411 dated 19.10.00 (89.96)
from the 1st Assistant to
the Resident in Mysore.

Para 6 of this office letter
to the 1st Assistant Resident
about the Sale of the Civil
account Code, appears to
have been based on the
Comptr's D.O. (10) dated 25.7.00,
wherein he says as follows:-
" As regards the compilation
of a Separate Civil account
code for this Province the
compilation of the 2d volume
has been prohibited by the
Comptr General and in the
case of the 1st volume per-
-mission has been granted
on the condition that the
book should not be made
available for sale to the
general public".

2 Rs

From the above, it would
appear that the Comptr
General has prohibited
the Sale to the public. If
the book to be compiled
for the use of this Govt
from the 1st volume of
the British Civil Account
code.

As the
file was
D.C.O.
in
further par
couldn't
be given.
It was
that from
the note
VL
8/11/00

& not of the 1st volume
of the British Civil
Account Code itself,
as stated in para 6 of
this office letter to the
Vice Asstt. Resident the
wordings of which are as follows:—
" Another point which
the Durbar wish to
bring to the notice of
the Honorable the Resident
is the inconvenience which
would be caused by the
orders of the Comptr=
General interdicting
the sale to the public, of
the 1st volume of the
Civil Account code."

The file is also incomplete,
A portion of the file appears
to have been retained in
D. C. A, which may,
perhaps throw further
light on the question raised

It is submitted that
the offg. Dewan has ordered × vide paper No. 17
on the 30.9.00 that a Communi-
cation be sent to the

Secretary D.P.W. as per
his (offg. Dewan's)
notes on the D.P.W. Examiner
D.C. & 9.8.00. about giving
effect to Mr. Biddulph's
Suggestions in regard to
D.P.W accounts. This
does not appear to have
been done. It is not known
whether the D.C. & has
carried out the offg.
Dewans orders, or not

Forwarded to
Asst. Secretary
D.C.O.
27/10/00

and Bills on account of Printing materials, are audited for payment in the Comptr's Office, and the Account Current of the Press is submitted to this office monthly – The Supdt: suggests that if a copy of the Press Cash book containing all transactions of the Press, together with vouchers and the account current is forwarded to the Compt's office at the end of each month, the accounts can be audited there monthly without delay or difficulty.

3. Report from the Military* Secretary:— The Military Secretary states that the entries in Pê Chanda Stable & other Regimental Funds kept in his office are examined & Signed by him monthly & the balances checked with the books of the

* vide Serial no. 15

Comptr's office once
year; that the recoveries
made from the pay of
the men on account of the
said funds are shewn on
the face of the Regimental
Pay bills sent to the Comptr
for audit, which, after audit,
are debited by the Paying
officers and credited in their
accounts to the respective
funds; and that the pay-
-ments from the said funds
are made by means of
cheques & bills signed by the
Military Secretary. The
Military Secretary suggests
that if an auditor and
an accountant be perma
-nently entertained in his
office for auditing the
accounts of his office and
the Silledar & Barr Regiments,
(to this effect, he says, he made
a proposal to the Dewan

Some time back,) the Regimental accounts, who have not been properly audited since the abolition of the Account Branch in 1884, will be carefully audited once a quarter in future, and that a proper System of accounts, which is a desideratum in this Office, will be introduced by the accountant, the Auditor being employed in auditing the Regimental accounts, and that the accounts may also be audited annually in the Comptrs Office

× vide Serial no. 16

4. × Report from the Senior Surgeon:- This officer Says that the accounts of his Office are audited monthly in the Comptrs Office, and that if they are, in addition, audited once or twice a year in Such

manner as the Compt^r thinks best, it would probably be advantageous.

5. Report from the Suptt. of Stationery :— The Suptt. states that an estimate of papers and miscellaneous Stationery articles required for the different offices of the State is prepared annually and a Budget for the year submitted to Govt for sanction; that the necessary articles are obtained from Firms in England & Calcutta and also by local country purchase; that the bills or accounts of articles purchased from Firms, together with original invoices, are submitted thro' Govt to the Compt's Office, where they are audited and passed for payment according to the Sanctioned Budget amount; that the Stationery

⊗ vide Serial no. 17.

articles are annually Supplied to the different offices according to their indents & no extra articles other than those required for Govt use are obtained & no Cash transactions whatever take place in the Stationery Depôt; and that therefore the present System of auditing the bills before payment should be continued & no modification is desirable-

6. Report from the Education Secretary:— This officer says that the account and other books kept in the Central Book Depôt are similar to those kept in the Central Book Depôt of Bombay, which were introduced into the Depôt 3 years ago and are a great improvement over the System of accounts

* vide Serial no. 18.

before the
Comptr's Office; that
is no objection to an Inspecting
Auditor from the Comptr's
office examining the accounts
and vouchers once a month
or once in 3 months, provided
the inspection does not greatly
interrupt the work of the
Office & each inspection
occupies a few hours or
not more than one day at
a time; and that the
Inspecting Auditor should
however acquaint himself
with the System of accounts
now adopted & should
not make any change in
the System without the

that was adopted originally;
that the monthly Stock
accounts are prepared every
month at the Depôt &
submitted with all Treasury
receipts to the Education Secy's
Office where they are checked
before forwarded to the
Compt'rs Office; that there
is no objection to an Inspecting
Auditor from the Compt'rs
office examining the accounts
and vouchers once a month
or once in 3 months, provided
the inspection does not greatly
interrupt the work of the
Depôt & each inspection
occupies a few hours or
not more than one day at
a time; and that the
Inspecting Auditor should
however acquaint himself
with the System of accounts
now adopted & should
not make any change in
the System without the

approval of the Education Secretary—

† vide Senab No. 21

7. × Reply from the Palace Controller:— It appears that during the time of the late Mr. C. Rungacharlu, a Similar question was raised, but he thought that the auditing was unnecessary, as the funds were administered by a responsible officer. The Palace Controller is of opinion that as the administration of the Palace funds is carried on under the personal orders of H. H. the Maharaja and as it is of a private nature, the Auditing of the accounts by Subordinate officials is not conducive of good results. If this is Still desired, he Says, the matter will be placed before His Highness for orders.

8. The Inspector General of Forests reports that

if he is furnished with a copy of the Forest Code in force in the Madras Presidency and a list showing the designations and Salaries of the establishment at present maintained in the offices of (1) the Conservator of Forests of the three circles, (2) the Examiner of Forest accounts, & (3) the District Forest officers (for which he has sent in a requisition ※) he will be able to submit a complete reply to the Govt Proc: quoted above ⊗, & that at present the Financial accounts are checked both in his Office & in the Comptrs Office, the Stock accounts being checked & finally disposed of in his Office —

Submitted forwarders.

22/2/24.

27/2/24

Subd to Revenue Committee

※ Please see Secretl Genl's letter No 1949/149 dt 29th Dec 1923 (Gl 12405/R·2378) which has been Subd to Chief Secy with a draft to the Residency.

⊗ Sl: No 12

In view thereof has Govt yet been addressed?

The Chief Court recommended the appointment of a trained travelling Auditor to examine the accounts relating to Judicial Deposits, Court fees &c. of the Civil & Criml Courts; and it was suggested that the same auditor might be deputed to examine the accounts of Jails & Lock-ups, that his pay be met out of the Savings from Process fees and from Profits from Jail manufactures and that he should be under the orders of the Chief Court & the Inspector General of Prisons. The Offg Dewan, in para 2 of the Govt order referred to above, approved of these suggestions and ordered that a competent auditor, should, on the application of the Chief Judge and Inspector Genl of Prisons be deputed from the office of Comptroller to audit the Judicial & Jail accounts the Comptroller making temporary arrangements for the transaction of the duties of the auditor in his office and submitting a bill for any extra cost which might be incurred, to the Registrar for adjustment. The Comptroller having expressed his inability to spare the services of a trained Accountant from his office, the Chief Court

has, in Regr's letter No $\frac{3569}{142}$ 822.1.95, proposed the appointment of two Travelling Auditors to work under the orders of the Chief Judge & Insp. Genl of Prisons. The Registrar says — "their pay may be fixed at ~~Rs~~. 50 rising to 75 Rs. each with 2 peons on Rs. 7 for each Auditor. The Province may be divided into 2 circles Circle No I consisting of Bangalore, Kolar, Tumkur and Chitaldroog, and Circle No II, Mysore Hassan, Kadur & Shemoga The pay of the establishment and the travelling allowances will amount to about Rs. 4000 a year - three fourths of which may be met out of Process fees and the remaining one-fourth debited to Jail Budget. The Savings in Process fees during the past 4½ year was Rs. 29,607, and the manufacture profits Rs. 16,688."

Outside audit

Govt order dt 16/10/93

Chief Court. — Two men are required on 50 rising to 75 with 2 peons as the Comptroller says. Where any from his office. It is enough if the Cash book with vouchers is sent to the Comptroller's office for audit once a month.

Supt Govt Press — Wants an auditor & an Accountant to be permanently attached to his office.

Military Secy. — It is enough if the accounts are audited once or twice a year in such manner as the Comptroller may suggest.

Senior Surgeon — Bills are audited in the Comptroller's office before payment - No change is necessary

Supt of Stationery — Has no objection to the Comptroller sending an inspecting auditor provided he does not alter the existing system of accounts without the Education Secy's approval.

Education Secy. — Unnecessary - No suggestions received

Palace.

Forest Dept

Comptroller — States that the Hon'ble

Mr Chenhall Rowe has approved of the suggestion contained in his memo dated 7/9/93 but that in the case of block-cutting the sum of $1000 that Divisional officers should be debited annually for the purpose.

Send a reminder to the Dpt of Forests 22/8/95

Drafted
HB
26/8

~~CHIEF~~ SECRETARY'S OFFICE

REVENUE BRANCH.

OFFICE NOTE.

SUBJECT. Outside audit.

LAST REFERENCE. Sl. 37
Letter No. 8622 dated 6th May 1898
from the Comptr, Mysore Govt.

In September 1893, the Comptr submitted a Memorandum suggesting the appointment of an Inspecting Auditor on a pay of Rs. 100 rising to Rs. 150 and a 2d grade Accountant on Rs. 50–65, for auditing the accounts of the following Departments.

(1) Judicial including Jails and Courts
(2) Medical Store accounts.
(3) Municipal Funds. Checking Registers

District Funds. —
Examination of accounts
maintained in the Dy
Commrs office.

5°) Forest including Khedda.

(6) Military. —

(a) Chanda Fund

(b) Silladar Stable Fund &
Barr Lines Repair Fund.

(c) Manure Fund.

(d) Stallion Fund.

(e) Kunigal Farm Expenses.

(f) Equipment account

(g) Regimental accounts
to be checked by a res-
-ponsible officer of the
Dy Commr's office vice

(7) Govt Book Depôt account

(8) Stationery.

(9) Govt Press.

(10) Govt gardens.

(11) Insurance.

(12) Palace.

(13) Govt House.

2. Judicial & Jail accounts. — (1)
The Chief Court having re-
-commended the appointment × P no 2
of a trained auditor for
auditing these accounts under
their direct orders, his pay

being met out of the Savings from the Process fees & from profits from Jail manufactures, a Competent Auditor was ordered, in Govt Proc^s no. 1205-13/R 787-92 dt 16.10.93, to be deputed from the Compt^r's office on the application of the Chief Judge, to audit these accounts and to submit his report to the Chief Court. The Compt^r having expressed his inability to spare any hands from his office, the Registrar of the Chief Court recommended in his letter no. 3569/142 dt 22.1.95, the appointment of two travelling auditors on a pay of Rs. 50 rising to Rs. 75 each with 2 peons on Rs. 7 for each auditor. Again in letter no. 2537/115 dt 28.10.96 the Registrar having brought to notice a case of misappropriation of Process Funds in the Bangalore Sub Judge's Court, & applied for Sanction to the appointment of one auditor at least, Sanction was accorded to a trained auditor on Rs. 50/-.

P. no. 4

P no 12

P. no. 17

№ 8059-60/J-934 dt 16.1.97

no 20

rising to Rs 75 and 2 peons on Rs 7 each being entertained as a tentative measure. This temporary establishment has since been dispensed with,* Consequent on the issue of order no. 9526-57/J 1097 & 17.2.97 ⊗

3. Municipal and District Funds. — In this respect, it was observed in Govt Progs No 7205-13/R 7.87.92 & 16.10.93 ⊗ that as the accounts were regularly audited in the Comptr's office every month, there was no necessity for any further audit.

4. As regards the other Depttts, the following are the opinions expressed by the respective Heads of Depttts in reply to a call contained in Govt order no. 7205-13/R.787.92 & 16.10.93 as to whether they would suggest any modification in the existing System: —

(i) Medical. - The Senior Surgeon States that it is enough if the accounts are audited once or twice a year in such manner

* Order No 10470-71/J 1144 & 26.2.98 P no 29.

⊗ P no 24.

⊗ P. no. 24

P. no. 8

as the Comptr may suggest

P no 5 — (ii) Govt Press — The Supdt states that it is enough if the cash book with vouchers is sent to the Comptroller's office for audit once a month

P. no. 9 — (iii) Stationery. Bills are audited in the Comptroller's office. No change is necessary.

P. no 7 — (iv). Military. — The Military Secretary wants an auditor and an accountant to be permanently attached to his office —

P. no. 6 (In the Genl Branch). — (v). Education Secretary: — has no objection to the Comptr sending an inspecting Auditor provided he does not alter the existing system of accounts, without the Education Secretary's approval.

P. no 10 — (vi). Palace. — The Controller states that the ~~audit~~ audit is unnecessary.

Note. Nos (i) to (vi) of para 4 give only a gist of what the officers concerned reported long ago. For details, please see Separate memo already put up.

P no 20 in Forest File No 25-95. — (vii). Forest — The Conservator of Forests stated that the whole

subject of Forest accounts was under his consideration in communication with Mr. Biddulph; that in their opinion, the System of Forest accounts prescribed by the Madras Forest Code was the best to adopt with some minor modifications, but that the Departmental audit should remain with the professional Head of the Deptt & should not be transferred to the Comptroller's office, where it could only be done in an inadequate & perfunctory manner owing to want of knowledge of professional details; & that pending submission of draft rules & forms after Mr. Biddulph's return to the Province, the Inspecting Auditor, if appointed, might examine & check the registers and Accounts of District Forest offices & report thereon.

(VIII). Police. — In reply to an enquiry made by this office as ⊗ No 4671 dt 5.10.96 P.W.D. 15. J.515

as per Hon'ble Councillor's order, the Comptr stated that his office had no detailed check over the expenditure incurred annually on account of Police clothing, equipment and Stores. The Inspector General of Police was therefore requested to give his opinion, with reference to Govt Proc. No. 7205-13 R 7.87.92 dt 16.10.93, as to the best way of securing periodical outside audit for the accounts of his office and of the Several District Police offices. In reply, that officer stated that there being only one accountant in his office, no arrangement had been made for auditing the accounts of his Office & the Several district Police Offices; that in order to conduct the periodical examination of accounts of the district Police Offices, an experienced official already in the Dept. who is well acquainted with the details of the work, should be appointed as Travelling Audit Inspector

× No. 2596 dt 20.10.96
P no 16

⊗ No. 5568 / J.643 dt 14.11.96
P. no 18.

⊗ No 1704/198 dt 25.11.96
P. no 19.

on Rs. 100+15, his report being submitted to the Comptr. thro the Head of the Deptt.; and that there was no objection to the accounts of his office being audited by an inspecting officer of the Comptroller's office.

5. With reference to the above, the Dewan observed × that what was required being a system of outside audit which, when introduced, should include the Police as well as other departments a separate auditor for each Department was unnecessary, as a travelling audit staff, if sufficiently strong, could examine the accounts of all offices alike; and under his orders the Comptr. was requested to ⊗ state in consultation with the Heads of Departments concerned, what modifications, if any, he would suggest in the scheme proposed in his Memorandum of 5th Septr. 98. × In reply, that officer states ×

× P. no 23.

⊗ Order No 9526-54 dt 17-2-97
J. 1097
P. no 24.

× P no. 3

× no. 8622 96-5-98

that after carefully considering the matter, he does not consider any modification necessary, and if it is decided that the audit of the Agricultural Banks' accounts should also be undertaken by the outside audit Establishment, an additional 2d grade Account-ant on Rs 50—65 will be necessary The Strength of the outside-audit Establish-ment will thus be—

	Pay
1. Inspecting Auditor.	100—150.
2. Second grade Account-ants on ———	50—65 each

the former being allowed a Travelling allowance of 2 Rs a day and 4 annas a mile, & the latter batta at $\frac{3}{10}$ths of pay & 4 annas a mile, as already proposed by the Comptr

6. The following are notes taken from Mr Biddulph's reports on the examination of the accounts of the

Several

Departments: —

(1) Military — Apart from the improvements suggested by Mr. Biddulph in the System of keeping accounts of the Several funds managed by this Deptt, regarding which an office manual has been compiled by him, the following are his remarks as regards outside-audit: —

(a) Military Funds. "6. The various "advances now outstanding "should as far as possible, "be at once cleared, and in "future Such as are un- "avoidable should only "be allowed to outstand a "reasonable period"

Page 57. Bk. III Collection of Reports.

"7. This is one of the matters "which would come under "the notice of the Outside "audit branch".

(b) Chanda Fund. "55. In "Common with other insti- "tutions, the accounts of the "Fund Should be regularly "Subject to review and audit "by the outside audit branch "of the Comptroller's Office &c".

Page 75 of 80 —

Page 114 of the Collection of Reports

(c) Stores Deptt:- "33. The Outside Audit Branch of the Comptr's office will, as in other cases, "examine and report upon "the accounts of this Deptt."

(d) Military Secretary's accounts.

Page 124 of do —

"57. The accounts should "be submitted in proper "detail, and be subjected "to a proper systematic "audit by the Comptr".

(2) Forest Deptt. —

Page 152 ofts. —

"19. Col: Campbell Walker "with my assistance has "prepared a draft copy "of a Forest Manual based "upon those of the Govt of "India and Madras, which "will meet all requirements "and provide a remedy for "all existing defects."

"20. I think it would tend to keep District Forest officers and Rangers up to the mark in regard to their accounts, if a Special officer were employed to inspect all the various offices and so satisfy the Conservator that the proper System was being adhered to.

(3) Bangalore City Municipality -

"29. It will be seen from "this report that the System "which now obtains in the "Collection office, of collecting "taxes, is totally opposed to account principles and that Supervision by a responsible officer is altogether lacking in the Several branch offices of the Municipality with which I have dealt with above. Until and unless these offices are first organized on Account principles and rules drawn up for departmental guidance, and local check and Supervision enforced on those lines, it will be but premature to attempt at a Set of rules for outside audit.

Pages 160-161 of the Collection of Records.

7. In the office Manual of the Comptroller, compiled by Mr. Biddulph, a chapter has been devoted for "outside audit", which provides for the examination of the accounts & registers of the following Departments.

(1) Stamp Department.
(2) Stationery Depôt
(3) Govt Presses

(4) Govt Library. ie Book Depôt.
(5) Amrat Mahal.
(6) Military Fund.
(7) Military Stores Deptt.
(8) Central Jail
(9) Palace Controller's accounts.

Mr Biddulph does not appear to have examined the judicial, Police & medical accounts, & has made no suggestions as regards these accounts being subjected to outside-audit.

In para 7 of his letter No. G & 22/9/97, the Comptr states that when orders are passed by Govt in regard to the system of outside-audit, Chapter XVII of the Office Manual above referred to will be issued separately as standing instructions for the guidance of the Special officer and his establishment that may be sanctioned for the purpose, with any modifications that may be found necessary on receipt of Govt orders on the subject —

8. Comptroller's Memorandum & 4th Septr 1893, and ——

+ Page 170 of the Collection of reports —

Mr. Biddulph's Suggestions require Consideration in view to final orders being passed on the following points:—

(i) On what principles should the System of outside-audit be introduced.

(ii) what establishment should be entertained.

(iii) What Departmental accounts should be Subjected to Such audit & through whom should the Special officer Submit his report.

Sub. to the Sec.ʸ
30/5/98

(1)

F:

Here extract paras 1, 2 & 4 of letter No: 2641 d: 28th May 1898 from the Resident in Mysore

Herewith ~~please~~ attached

9.7.27-97

16643

~~16642~~

~~16642~~ 168-

dt 18-6-98

Extract forwarded to the Military Assistant to Govt with the request that a brief report regarding the Chanda fraud may be submitted to the Dewan at an early date —

By Order

18/6/98

for Secy

No. 2641

From

Lieut.-Colonel DONALD ROBERTSON, I. S. C.,
RESIDENT IN MYSORE.

(33)

To

The Dewan of Mysore.

Dated Bangalore, 28th May 1898.

Sir,

In continuation of the correspondence ending with your letter No.24-D dated 15th December 1897, on the subject of the examination by Mr.Biddulph of the Mysore Accounts system, I have the honour to inform you that all the papers in the case, together with a full report, were submitted by me to the Government of India in January last.

2. I then suggested, and the suggestion has been approved, that it did not appear necessary to discuss Mr.Biddulph's criticisms and observations together with the replies and remarks they gave rise to, in detail as you had informed me that you intended to inaugurate various revisions on the lines of the Manual that Officer prepared before leaving. The Government of India however direct me to enquire and report, within a reasonable period, how far Mr.Biddulph's proposals have been given effect to, and in order to enable me to comply with these instructions, I shall be glad to

receive from you by, say 1st September next, full information on the foregoing point.

3. The Government of India consider it desirable that the State Accounts should be again examined by a specially deputed officer, before the termination of the minority. No action is at present necessary in this matter which is merely referred to here in order that the necessity for the examination may remain on official record in both the Residency and your office.

4. As regards the change of system proposed in the Chanda Fund, I am requested, in view of the reduction in the number of Sowars, consequent on the starting of a Transport Train, to obtain, in communication with the Inspecting Officer, Imperial Service Lancers, full particulars of what is now contemplated; as soon therefore as your arrangements are matured I shall be obliged if you will either communicate them to me, or allow Major Jones to do so informally.

5. The method of repaying the Sterling Railway loan will be dealt with in a separate communication.

6. In conclusion I am to inform you that it has afforded the Government of India pleasure to learn that the Durbar have carried through the examination of accounts to a successful conclusion, and they fully recognize that Mr. Biddulph has done good and valuable work.

I have the honor to be
Sir,
Your most obedient servant

K. D. Erskine

for Resident.

Sec.

Please [illegible] session

Com[illegible] amendment

with the Constitution drawn

up a draft of this

what called for in Concluding

[illegible]

Commit. have [illegible]

Jones and ask him

to let me have a brief

[illegible]

Charter

[illegible]

draft accept

[illegible]

2) [illegible]

1) [illegible]

189 8-99
490 Mis 179
19-1-99.

Pres

From

The Superintendent,

Govt. Printing in Mysore

A

6

To The Secretary to the Govt. of Mysore General and Rev: Dept Ho

Dated 16th } July 1898

Despatched }

Received }

General No. 53.

No.

Enclosure No.

Q. 727-97-2

Reporting in detail how far the defects and omissions pointed out in Mr. Bidwell's report, have been rectified.

Q 1817/98

Regd. & file in
#1/-71 "

Vo 5-3

Office of the Superintendent
Govt. Printing in Mysore
Bangalore 15th July 1898.

From

The Superintendent
Government Printing in Mysore

To

The Secretary to the Government
of Mysore
General and Revenue departments

Sir,

In reply to your letter No: 782-90 / misc 190 dated 14th instant, calling for a detailed report showing how far the defects and omissions pointed out in Mr. Bidault's report on the examination of accounts have been rectified.

I have the honor to state as follows:

Para 4. Remarks on stock.-

The invoices have been serial-ly numbered and the numbers entered in the invoice book from 1st July 1897. Stock was arranged and taken in April last, and the report will appear in the annual report to be submitted shortly.

Para 11. Remarks are permanent stock.

Stock is now being taken

and all necessary remarks will be made in the annual report.

Para 12 Any section holder to whom stock is issued, initials the entry before leaving the store and he is therefore held responsible for it.

Para 15. Remarks on current stock.

These entries are now initialled by the Superintendent.

Para 18 Remarks on issues.

The registers of stock and general abstract of receipts, issues and Balances of stock, used in the Stationery Department have been introduced and are being kept up.

Para 20. Remarks on establishment.

A proposal is now before Government for the general revision of the establishment and which comprises all these proposals.

Para 23 Remarks on Piece Work.

These suggestions are being carried out, the calculator working immediately under the

the Manager and the accounts being made up weekly to facilitate the checking and the calculation at the end of the month.

Para 27 Remarks on Bills for the public.

This register has been introduced and is being kept carefully and initialled by the Superintendent.

Para 29 Remarks on monthly Statement.

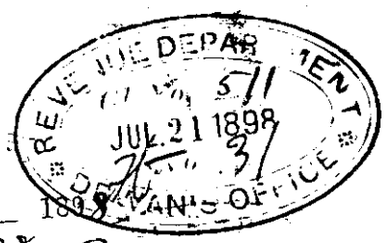
The rates of this press have been compared with the rates allowed in the Government press Madras, and found to be much the same and no necessity for alteration.

As regards the other suggestions it is hoped that the recent orders of Government regarding the issue of stationery and forms will rectify matters to a large extent.

I have the honor to be
Sir
Your most obedient Servant

H. H. Sparkes
Superintendent
Govt. Printing in Mysore

HS



EFL
731
1898
26-7-98.

From

The Conservator of Forests in Mysore

To

The Secetary to Government,
General and Revenue Departments

(7)

9727-97-3

Dated
Despatched } 19th July 1898
Received

General No. 326
No. 20

SUBJECT

Reference no 782-90/190 dated 14th July 1898 -

States that pending orders on the "Forest department Code the maintenance of carb books and Ledgers by the district Forest officers and Range officers has been prescribed.

OFFICE OF THE

CONSERVATOR OF FORESTS IN MYSORE

Rev. Forests.

No. 326
20

Dated 19th July 1898

From

COLONEL I. CAMPBELL WALKER,

Conservator of Forests in Mysore.

To

The Secretary to the Government of Mysore,
General and Revenue Departments.

SIR,

In reply to your letter No: 782-90 Revs 190 dated 14th instant, I have the honor to state that the Forest Department code which according to para 19 of Mr Biddalph's report will "meet all requirements and provide a remedy for all existing defects" was submitted to Government with my letter No: 3848/222 dated 15th February 1898, but no orders regarding it have been received.

L.G.C. Dewan. 15.3.98

Meanwhile the maintenance of proper cash books and ledgers by District Forest officers and Range officers has been prescribed and the unadjusted balance reduced from Rs 44,430 to Rupees 27,663

Ro 27663

I have the honor to be,
Sir,
Your most obedient Servant,

H Cleghorn colonel
Conservator of Forests
in Bengal

G 27/97 Mis 180.4.

PALACE OFFICE
20 JUL 98
MYSORE.

Mis 240

Palace Controller's office,
Mysore,
20th July 1898.

From

The Palace Controller,
Mysore.

G.7.27-97-4

To

The Secretary
to the Government of Mysore,
Revenue and General Departments,
Bangalore.

Sir,

Adverting to your letter No 761/Mis 176 dated 14th July 1898, I have the honor to inform you that the Palace accounts are prepared every month in accordance with the instructions contained in paras 98 to 101 of Mr. Biddulph's Draft manual and they have been forwarded monthly to the Government Comptroller from July 1897 to May 1898. The Government Comptroller was requested, when the above accounts were sent to him, to furnish me particulars of his payments on account of the Palace entry in the classified abstract as provided in para But this he did not do till June last.

2. In the meantime at the request of the Private Secretary to H.H. the Maharani-Regent monthly ac

624
22-7-98.

Mdy, 29] Urgent

1898 No. 233

From

THE CHIEF COMMANDANT,
MYSORE STATE TROOPS.

9727-97-5

To The Secretary to the Government of Mysore General & Revenue Depts.

Dated 22?

Despatched 22? July

General No. 183.
No.

Enclosure No.

SUBJECT

Intimating how far Mr Biddulph's proposals have been given effect to and the defects and omissions rectified.

Gdfs at once
24/7/98

OFFICE OF THE CHIEF COMMANDANT,
MYSORE STATE TROOPS,
The 22nd July 1898

No. 183.
Enc.

From

THE CHIEF COMMANDANT,
MYSORE STATE TROOPS.

To

The Secretary to the
Government of Mysore
General and Revenue Depts

SIR,

In reply to your letters No. 753-56 Mis 178 and 782-90 Mis 190 of the 14th Instant asking me to state at an early date for the information of Government, how far Mr. Biddulph's proposals have been given effect to, and the defects and omissions rectified, I have the honor to state that a scheme for an increase of Office Establishment as suggested by him in his Memo on the revision of pay and allowances of the Mily. Dept. has been submitted to Government and is pending orders. His suggestions will be carried out

out in toto as soon as extra hands that are necessary for it are sanctioned. The following are however some of the proposals that have been given effect to in the meantime

Regimental Accounts.

1. Orders have been issued for the training of Non Commissioned Officers with a view to their taking the place of the present Regimental Writers when sufficiently qualified.

2. The forms recommended by Mr. Biddulph for Regimental accounts have all been printed and are ready to be introduced as soon as the Scheme alluded to above is sanctioned.

Military Funds.

3. The most important of his suggestions as regards these Funds have been carried out.—

Chanda

Chanda Fund.

(a) The transactions of this Fund have been disconnected with those of the Hunigal Stud Farm as recommended

(b) Advances from this Fund to other Funds have been stopped.

(c) The illegitimate sources of income and expenditure pointed out will discontinue as soon as Government sanctions a proposal already submitted for such items to be included in the Budget.

(d) The question as to the particular class of remounts to be purchased in future as also how far the help of Government is necessary in this direction is pending its decision.

(e) A scheme has also been sub-mitted for the increase of Sowars' pay for the

Imperial

Imperial Service Regiment so as to compare favorably with that of other Imperial Service Troops, and I think it has to be decided whether Chanda Subscription of the men is to be increased in amount or whether Government will make up the difference in the cost to be met by the Chanda Fund in future.

Manure Fund
Stable Fund
Cloth Surplus Fund.

A list shewing such charges as have been hitherto met by these Funds but which according to Mr Biddulph's suggestions ought not to be so, has been submitted to Government for orders, and as soon as sanction is accorded for including these in the Budget the objectionable charges on these Funds will disappear.

Stores

The Cloth Surplus Fund will disappear

disappear as recommended and a profit and loss account kept in its stead as soon as the Office Scheme is sanctioned.

The permanent advance Sanctioned already will be utilized for all such charges as were hitherto being met by Cloth Surplus Fund.

All the Forms and Registers recommended for the Stores have been printed and are ready to be introduced as soon as the necessary extra Establish-ment for the Stores is sanctioned.

All the books connected Retiring Fund. with this Fund are kept exactly as recommended by Mr Biddulph. The amount at the credit of this Fund which was hitherto deposited at the Bangalore Bank has been transferred to the Madras Bank as proposed. The periodical Statements

of

of this Fund will be forwarded to the Comptroller as soon as Government accept the rules now in Force regarding the Fund.

I have the honor to be

Sir,

Your most obedient Servant.

J B Crumpton
LT. COLONEL
Chief Commandant,
Mysore State Troops.

RM

Mis 607

15-43
22-9-98

DEPARTMENT

189

(14)

From

The Comptroller, Mysore Govt.

To 4727-97-6

The Secretary to the Govt. of Mysore,

Dept.

Dated 5
Despatched 19 } August 98
Received

No.
G.2. No. 445

SUBJECT MATTER.

Acknowledging the receipt of Govt Rev: Lr. 49-52 dated 15th December 97 and letters 753-56/78 dated 14 July 98 - and Reminder Lr. 687-9/389 dated 30th July 98.

To Dr Register and Govt Treasurer Mysore with file

Ex v/819

No. 1163 Sn/445

Treasury Account DEPARTMENT.

OFFICE OF THE COMPTROLLER, MYSORE GOVT.

Bangalore, 5th August 1898.

19

From

E. R. SEBRAYER, Esq.,

Comptroller, Mysore Govt.

To

The Secretary to the Govt. of Mysore,

General and Revenue Depts.

Sir,

I have the honour to acknowledge the receipt of Government Proceedings No. 4952 D.O. dated 15th December 1897 and your office letter No. 753-56 Dis: 178 dated 14 July 1898 and reminder No. 1687-9/387 dated 30 July last enquiring how far Mr. Biddulph's proposals in the manual of this office have been given effect to.

DW

2 I beg to invite the attention of Government to my letter No. G. dated 22 September 1897 and to state that chapters 1 to 4 and chapters 6 relating to the accounts and audit this office and embodying as they

all the orders passed by the Comptroller from time to time and the details of procedure laid down in the Civil Account Code have been and are being followed in this office A statement showing the only changes proposed in the manual which have not yet been carried out by this office and the reasons for not doing so is submitted (*) for such orders as the Government may deem proper.

(*) vide Statement attached.

3. In chapter 5, Section 3 is a re-print of the Insurance Rules which the Secretary Insurance Department carries out under the orders of a Committee and the Comptroller's office has nothing to do in the matter.

Section V relates to Palace accounts regarding which two alternatives are proposed and as I have not received any orders which to follow the existing procedure is being adopted

4. Chapters 11 to 14 relate to the accounts proposed to be maintained in the Military Department not in the

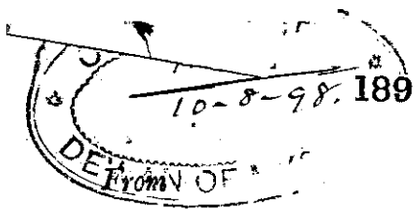
the Comptroller's office. Chapter 15 alone refers to the System of audit proposed for Comptroller's office which cannot be followed until the Military Department has orders to follow chapters 11 & 14 and a Military Audit Branch is Constituted in the Comptroller's office. Chapter 16 Contains existing rules regarding Military Pay, allowances and pensions, which are mostly embodied in the Mysore Service Regulations and are being followed.

Chapter 17. No orders having yet been passed by Government on the Scheme for an outside audit Submitted by me So long ago as 27th January 1893, the instructions Contained in this chapter cannot be followed.

I have the honour to be,
Sir,
Your most obedient Servant.

Comptroller

Mysore



The Military Assistant to the
Government of Mysore.

(15)

To

The Secretary to the Government
of Mysore General & Revenue
Departments
Bangalore

Dated

Despatched

8th August 1898

Received

General No. 201
No.

Enclosure No.

Reporting time for effects has been given to Mr. Biddulph's proposals relating to the future administration of the Military Accts.

Military Assistant's Office

Bangalore August 1898

To

The Secretary to the Government of Mysore

Revenue & General Departments

Bangalore.

Sir,

With reference to the correspondence ending with the dockets noted in the margin requesting me to report for the information of Government, how far effect has been given to Mr Biddulph's proposals relating to the future administration of the Military Accounts, and enquiring whether the defects and omissions pointed out by him during his examination of the above Accounts have been rectified, I have the honor to report as follows:-

NO 1687-9 dated 30th July 1898
Mis 387
No 1682-6 dated 30th July 1898
Mis 386

1st. As recommended by Mr Biddulph, the Kunigal Stud Farm has been separated from the Chanda Fund, and put on its own basis, the charges connected with the Farm are now met by Government.

(a) Advances from the Chanda Fund to meet charges against the other Funds have also been put a stop to.

(b) The sanction of Government has been asked to include in their proper places, in the Military Budget, such sources of income and heads of expenditure as have been noted by Mr Biddulph, as not belonging to this Fund.

2nd As regards the Cloth Surplus, Stable & Manure Funds proposals have been submitted for sanction of Government to close these in accordance with the suggestions of Mr Biddulph.

Arrangements have been made to open a Profit and Loss Account in lieu of the Cloth Surplus Fund.

3rd A permanent advance of Rupees 2000 has been sanctioned by Government to meet the charges connected with local purchases for the Military Stores.

The Forms and Registers prescribed by Mr Biddulph

for the Store Department have also been authorized and will be introduced as soon as printed.

4th The Books connected with the Retiring Fund are now kept in the Form proposed by Mr Biddulph, and in accordance with his suggestions the amount at credit of this Fund has been transferred from the Bangalore Bank to the Madras Bank.

(Further I should note that the rules proposed in connection with this Fund, arrange for the receipt by the Comptroller of Periodical Returns showing the transactions of the Fund.

5th The Chief Commandant, as advised by Mr Biddulph, has issued orders for the training of Non Commissioned Officers to eventually replace the present Regimental Writers.

6. The Forms proposed by Mr Biddulph for the Regimental Accounts have been prepared, and these will be introduced when Government sanction is obtained to the extra Office Establishment applied for by the Chief Commandant. A Proposition Statement for ~~which~~ this is now before the Government for sanction.)

I have the honor to be

Sir

Your most obedient servant

Major

Military Assistant

Re

un 534

1398

16-8-98. 1898/99

MYSORE P. W. DEPARTMENT.

From

The Chief Engineer of Mysore,
Bangalore.

(16)

To

The Secy. to the Govt. of Mysore.
Revenue & General Departments

No. 4568.

Dated Bangalore 13/8/98.

Despatched

Enclosure No. Details report by Examiner P.W. 1 Letter No. 3905-6/25-7-98 with 30 office orders.

SUBJECT.

6727-97-8

forwarding a detailed repo. showing how far the omissions and defects pointed out by Mr. Biddulph have been rectified &c.

wrote Dy Pallan.
15/9
Recd & Subd

MYSORE P. W. DEPARTMENT
CENTRAL OFFICE,
Bangalore, 13th August 1898.

No. 4568.

From

The Chief Engineer of Mysore,

To

The Secretary to the Govt. of Mysore,
Revenue & General Departments.

Sir.

With reference to your letters nos: 753-56 (3) / Mis 178 and 782-90 (5) / Mis 190 dated 14th July 1898, requesting to report for the information of Government, how far Mr: Biddulph's proposals Contained in his manual have been given effect to, also to furnish a detailed report shewing how far the omissions and defects pointed out by him in his report on the Examination of accounts have been rectified, I have the honor to forward the accompanying detailed report drawn up by the Examiner of Public Works Accounts, as well as his letter no: 3905 dated 25th July 1898 and the papers therein referred to; and to state that they furnish

all the information asked for by Govern=

= ment.

I have the honor to be

Sir

Your most obedient Servant

J. Wm. Campbell Colonel

Chief Engineer of Improvements

P. W. 109]

No. 3905
6/5.

MYSORE PUBLIC WORKS DEPARTMENT.

CENTRAL OFFICE OF ACCOUNTS.

Bangalore 25th July 1898.

From

The Examiner, Public Works Accounts

of Mysore.

To

The Chief Engineer
of Mysore

Sir,

In attention to your No. 3919 of 15th current I herewith returned with its enclosure I have the honor to invite reference to the following:—

Examiners No. 3444 of 24th January 198.
Public Works Secretary's Endorsement of 11th February 198.
Examiners list dated 16th February 198.
Chief Engineers No. 1374 of 8th March 198
Examiners No. 1380 dated 22nd March 198
Examiners No. 1552 dated 30th March 198

II Copies of Office Orders dated 16th, 22nd and 24th March last, are also enclosed.

The

III. As respects the Magazal further changes will be made later on as already in-timated in my No 1380 above quoted, when full effect will also be given to your No 1953 of 4th April last. At present current work is as much as we can get through.

I have the honor to be,

Sir,

Your Most Obedient Servant

John Buchan

Examiner, P.W. Accounts

c/m Jellapore

for Thos
M

Office Order

Establishment Audit Section.

26 JUL 1 98

1.— The Establishment Salary Audit Register will be modified as per Government of India Form No. 64, so far as regards tabulation of leave, &c.

2.— In the Abstract of Establishment Register Comparison of Audits with Budget Grants will be made monthly.

3.— The Leave Service Registers for gazetted Officers & Subordinates holding honorary rank should, in future, be maintained in Government of India Form No. 67.

Booking Section

4.— The detailing of rents recovered from each individual for occupation of buildings and the recording of objectionable items in the Sub Registers need not be done in future.

5.— All works that have

have not been completed
during the past Official
year should be brought
forward in the New
Sub Register whether
there be, or be not,
expenditure in the first
months of the year
A list should be drawn
up of all other works
which have been completed
but for which no Com-
-pletion Reports have
been received or on
which there had been
no outlay for some months
past and sent to
Executive Engineers
for submission of
needful

Signed/ St John Buchan
Examiner P.W. Accounts
Mysore

16/3/98.

Copy.

St John Buchan

Examiner
P.W. Accounts
Cmr Mysore

Office Order

1.— The Record Secti
will maintain a Sta
dated Abstract Regis
of Inspection by Exam
2.— Accountants
should initial the
Registers of Receipts and
Charges at the end of
each month's closing
entries in token of
having examined the
3.— In the Inward
Exchange Account, de
Head IV Items adjusted
by P.W.D. against a
item of debit or cr
to be responded to
Examiner's Division, t
a note should be m
in red ink of the he
Sub head of Accou
to be credited or deb
4.— In the same ac
the word "reject" sh
be written in red in
against each item
which has been wro
debited to P.W.D. (I
is a doubtful cha
against P.W.D. (III)
is a reversal entry
(IV) for which particu
his

(a note.")

CENTRAL NEWS
JUL
M.E.F. W.D.

Office orders

1.— The drafter should make on every draft "Reply" or "Noreply" for guidance of the outward letter diarist

2.— Office copies of all documents should bear the initials of the Copyist and examining clerk.

(a) All returns to Government and all important statements of any kind will only leave the office after the Accountant concerned has satisfied himself that the rough and fair have been properly compared.

3.— After three reminders have been issued without eliciting a reply a fresh letter marked "Urgent" in red ink should be sent.

4.— The Stationery stock Register showing receipts, issues and balance will be posted and balanced monthly and submitted to the Head Accountant.

5.— Four days' late attendance during a month entails the forfeiture of one day's Casual leave of no Casual leave is at credit a day's pay will be forfeited.

6.— Except in case of sudden illness

illness no urgency of private affairs will be accepted as an excuse for absence unless leave has been asked for and obtained beforehand.

7.— No one after recovery from an infectious illness may attend office unless certified to by a Medical Officer as being free from infection. Any one who is suffering from any such disease and who continues to attend office without reporting his case will be liable to very severe penalties.

8— All time copies to go with official papers, or ordinary correspondence, should be signed by the Head Accountant.

9.— Strangers should not be admitted into any of the working rooms in the office without the permission of one of the Officers, which would be given only in exceptional cases.

10.— No member of the Establishment is permitted to give any information connected with office matters or copies of office papers without the sanction of the Examiner; nor is he permitted to communicate or correspond with any

any newspaper on official matters.

11. — All statements prepared in the office shall bear evidence that all totals have been checked by some person other than their compilers

(Signed) St. John Buchan
Examiner
P.W. Accounts
of Mysore

24/3/98.

Copy

St. John Buchan

Examiner
P.W. Accounts
of Mysore

Order

Every Receipt should be registered
in the Correspondence and Records section
- excepting drafts for note.

14/4/97.

(Initialled) S.H. B.
Examiner, P.W. Accounts
of Telegrams.

G.W.R.

Dated 23rd September.

With a view to not burden the Miscellaneous Advances account with the amounts of disallowances from the bills for Salaries and Contingencies, it is proposed that such payments may in future remain as debits to establishment itself and shewn as minus in "Establishment Changes Voucher" till finally adjusted.

This procedure should be adopted in the accounts commencing from September 1894.

(Signed) St. John Rucha
Examiner, P.W. Accounts
of Mhow

Circular No. 25.

1894.

From, The Examiner
Public Works Accounts
of Mysore.

To, All Executive Engineers
and Sanitary Engineer.

Dated 23rd September.

With a view to not burden the Miscellaneous Advances account with the amounts of disallowances from the bills for Salaries and Contingencies, it is proposed that such payments may in future remain as debits to establishment itself and shewn as minus in "Establishment Changes Voucher" till finally adjusted.

This procedure should be adopted in the accounts commencing from September 1894.

(Signed) St. John Bucha
Examiner, P. W. Accts
of Mys

Mr. Biddulph's Report	Mysore
5. That edition (Vol: II, 4th Edition) of the Public Works Code has since become obsolete and improvements and modifications of the system of account in force in British India in 1884 have from time to time been introduced since then, certain forms have it is true been revised but I do not gather that generally speaking corresponding improvements have been introduced in this Department, though it is reasonable to suppose that in preparing their scheme the compilers would have recognised the advantage	Improv as far as n and suited t -ditions ha
Keeping pace with the times in this respect, and of introducing such improvements as occurred in the Indian System and were suitable for incorporation in that prescribed for Mysore.	
Budget Section	
15. The system works well; I have checked the figures for 1895-96 through the various statements	

2 Examiner's Replies.	3 Action taken
ements have been made only as considered necessary — to the Province Local con- ue to be considered.	Vide replies in column 3 further on

statements and found them to be correct, but I have reason to believe that no superior officer of this branch has satisfied himself on this point; indeed throughout these registers no one's initials appear either as compiler, checker or as responsible officer. One would certainly expect to find some token that the Examiner or his Assistant had guaranteed the correctness of figures of such importance that the primary check over the entire provincial expenditure depends on their correctness.

6. These facts have added considerably to the labour of examining the accounts, for in the absence of any figures guaranteed to be correct by an officer I have been unable to accept statements bearing no initial or signature and have been obliged to examine into their correctness de initio; even then there is no absolute certainty that totals either perpendicular or cross are correct; but this I have not been able to satisfy myself about, not having the time to apply such a check.

All fi
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nor was
Works A
the Expen
inspected
It is
that there
their co
nothing
This is

Establishment Audit.

62. The Audit Register is overladened with notes which are either unnecessary or which should be recorded elsewhere e.g. History of Services, &c. The notes should be confined to such as directly affect the actual audit of the bills recorded

The notes
cording the
must be r
are the pe
that notes,
History of Se
written up
ment of Si
will in fut
then be nece
of some of th

2	3
for Examiners replies	Action taken

fens connected with the entries
y disposed of by the Examiner
recorded only on his authority.
s are seen by Examiner, it
is nowhere laid down
should be initialled; nor
done by former Examiners;
it required by the Public
countants' General under
rnment of India who
from time to time.
however qualifying to note
were examined as to
rectness ab initio" and
has been found wrong.
the main thing.

Initials not made here

are necessary. As regards re-
e in the History of Services, it
collected that the Audit Registers
any books, and it is fitting
any appear here; for this
vices is an after Record so to say
m the above. However, the Govern-
d have a modified form, and this
e be adopted. So many notes will not
ns as this form provides for tabulation
marks

Modified form will be adopted - Vide office order dated 16th March 1898 and the form has been sent to the Press.

23. There seems no reason why establishment and travelling allowance bills should not be returned to the Examiner along with the schedule, and indeed every reason why they should accompany the monthly accounts submitted to the Examiner.

The rebu
allowance be
will entail
offices as th
office copies
and carry th
of the Audit
correspondenc
of labour, wo
is desirable

24. The Public Works Code distinctly requires that they shall be resubmitted as accompaniments to the schedules of establishment charges and their absence causes inconvenience, as will be shown later on, rendering any attempt at test audit incomplete.

There wi
at all, for th
afford all th

27. If on the other hand payments exceed audits the difference is charged to "Miscellaneous Advance" in the accounts and the amount shown as paid corrected to the amount actually audited.

28. This procedure necessitates several corrections throughout the accounts and burdens the advance head unnecessarily.

29. The Public Works Code requires that in Part II. of the Schedule the entries shall fall under two heads:-

(a) Audited but not paid.
(b) Paid but not audited;

and it further requires that amounts disallowed

The corres
has already

2	3
[redacted]mments replies	Action taken
of Salary and Travelling is with monthly accounts tra labour in Division y would have to maintain which is not the case at present), ough them the corrections office; while there is no advantage. Minimum thout weakening audit,	Office Clerks are kept in other cases
e be no inconvenience e Establishment Registers e information required.	U.S. now follow the Code - Government is not in a position

e recommended in para 3
een adopted. Although now
lai

2 Examiner's replies	3 Action taken
it would facilitate work w and central offices.	Such charges are debited to Establish- -ment - Vide circular No. 25 dated 23rd September 1894 ~~Copy herewith~~ 2 Offices
entail more labour on Division	

disallowed or passed provisionally shall be entered in an Objection Book and adjustment there watched.

30. For instance, an amount actually disbursed during the month for contingencies but disallowed by the Examiner is entered in a Disallowance List which is sent to the Executive Engineer and charged to Advances Recoverable instead of being allowed to stand under Establishment Charges and being included in the column "Amount paid". The amount if subsequently passed by the Examiner would increase the audits for the months in which passed cancelling to a corresponding extent the previous excess.

31. If the amount should be recovered in cash a minus entry in the payment column would suffice to restore the equilibrium.

32. All items causing differences would be enumerated at foot of the schedule and the nett difference would be the difference between audits and payments.

33. In auditing the schedule of establishment and comparing the amount audited with the amounts paid for which acquittance rolls are received the absence of the original audited bills is a serious defect; and

laid down, in the Divisio

This would

partly

Examiners replies	Action taken
ces as already explained. y remarks against para 23.	
o objection to effecting comparison.	Being attended to - Vide — Office Order dated 16th March 1898 at on- report 5 .
ts referred to are those nd not October 1895. The 's certificate cannot be granted.	

ntly to supply the deficiency the ~~m~~ ountant have been in the habit of pre- aring what amounts to the duplicate of establishment audit register with an ditional column to show in detail ... tual payments against audit.

It is explained that some such ... pilation facilitates the comparison d renders reference to audit registers, hich are not always available, un- necessary. I believe that if the original audited ills were furnished the difficulty complained of might be overcome and this additional lower saved.

Division of Please see m

Abstract of Establishment Register.

This is posted from the establishments t register and shows the total monthly & progressive cost of establishment ... ravelling allowance and contingencies nder each head of establishment and a each Division under the main heads: Direction, Construction and Accounts, ... but the comparison with the Budget is actually only made at the end of each year.

There is a monthly

Divisional Accounts.

The following accounts are ... ed from Divisions:-

(1) Divisional Cash Balance Sheet.- This return shows on the left half the cash balance held by Public Works disbursers and on the right hand the Executive Engineers' accounts at the treasury. This return

The Accoun for Septembe Treasury Offic

return should be submitted in advance of the accounts

39. In practice it accompanies the accounts; as a case, in point in the Hessenghatta Water Supply Division accounts for October 1895 the statement shewing the cash Balance on the 3rd is dated the 14th October.

40. The Treasury Officer's certificate which accompanying it should have been granted at the end of September but is dated 9th October.

43. (3a) Schedule of Receipts and Expenditure.

44. The schedules in use are cumbersome though they are those originally prescribed; the forms now in use in the Public Works Department, India, are more convenient and might be introduced.

49. The forms in use at this time for payments to Contractors and petty Contractors were Nos: 14 and 15, which gave the fullest details e.g., rates, quantities, of earthwork, concrete, masonry, Iron beams, gratings, earth, &c., &c., &c., also in regard to the state of the Contractors accounts, finishing up with his receipt for the payment made on the voucher.

50. This form is one of those shown as retained in the list prepared by Messrs. Becher and Hudson.

51 Now, in the absence of details of this nature there would be no opportunity for Arithmetical check, for where the

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2 Comments replies.	3 Action taken
nd of month, as taluk - eived in the district → close of a month. These ecked in the latter → tion of accounts. The → ment is to submit it te following month and nce statement on the 10th. learn from the Comptroller in the 8th is inconvenient	
schedule instead of → convenient. The suggested multiply the number and tail much extra labour preparation, &c.	For division - three months entries to be made

voucher consists of a bare receipt for a single lump sum what arithmetical check can possibly be applied?

52. The check over expenditure, so far as the actual details of work executed by contractors, purchases, &c., is concerned, therefore is of the most elementary nature and the details are under no further account control than that applied by Executive Engineers.

53. I am quite sure that even were the inspections by the Examiner as rigid as the proposals contemplated it was never the intention of Government that all detail should be eliminated from contractors' bills, and I am of opinion that the procedure which must have originally obtained in Mysore and which is still found necessary in British India should be reintroduced and very carefully adhered to.

54. It is stated that the issue of Circular No. 43 dated 18th March 1885, regarding the taking and recording of measurements and the accompanying instructions and forms, was accepted as authority for abolishing the submission of Forms 14 and 15.

55. It is also urged that the completion reports afford means of checking rates, quantities, &c., and that they are actually used for this purpose.

56.

Forms No.
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contractors' rec
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Bills to the Ce
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Examiner's Replies	Action taken
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Petty contract Bills with	
eipt at foot. the sale-	
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ordered in June 1885 to	
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ggested, what material	
exercised except the —	
one?	
t system prescribes this	
as the comparison of —	
th the entries in the —	
urement Books. This is	
visional Establishment-	
ons 10 on Forms B and B'	
No. 43 above quoted; and is	
to, during test audit, at	

56. Circular No. 43, however, was issued because as it states "no uniformity at present exists in the different Divisions in the system of taking and recording measurements"; and is merely a departmental order by the Superintending Engineer. It does not touch on the matter of accounts in connection with the Examiner; and I can find no order which abolishes the use of Forms 14 and 15 which were among those ordered to be retained and were the most important of the vouchers which the Government Order, dated 18th September 1884, particularly stipulated were to remain unaltered.

57. As no check can be exercised over cost of work done by departmental agency nothing is gained by showing the amount in detail of charge. It would therefore be an improvement if, after enumerating on the List of Vouchers the charges for which vouchers are submitted, a lumpsum were shown for the cost of work done by Departmental Agency - then value of stock issued - and lastly adjustments with particulars of the work or head to or from which transfers were effected. At present transfers cannot always be readily checked unless a reference is made to the schedule of refunds described further on.

59.

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and my Offic
the required
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of accounts.

2 Examiner's Replies	3 Action taken
Inspections by the Accountant who accompanies. ten of Bills for the Province ue up roundly to 26,770; erage of 2,230 per month. done in Examiner's office would entail a large clerical labour in fices; for duplicate s and measurements to be prepared. s para 54 - For works by Departmental Agency prepared and the total nerally entered in the ers. Payments for casual shown promiscuously tion to this; and it is visional Accountants to s from work abstract book time transfers and ad- e not shewn separately e has to distinguish them, information is always hrough the monthly memos	

59 (6) Schedule of Debits and Credits to Miscellaneous Advance

60. This head is very often made to exhibit items which should be charged off finally to some head of account. See remarks under Establishment Audit.

Please s
paras 28 to 3

62. (8) Schedule of Stock Purchases and Sales.

63. There ought to be separate schedules for – (1) Purchases and (2) Sales, and the head of account should be split up into two corresponding heads.

The transa
and sales in
Public Works d
and so separa
and they will a
In the Railwa
forms, for tran

64. (9) Schedule of Rents on Public Buildings showing buildings occupied, names of tenants, amount of rent due, amount realised and balance.

65. There is no list of buildings available for rent, and so the Examiner can exercise no check over this. The return for each Division should be printed in full detail to afford the means of checking this item.

The Month
Buildings av
occupied or no

66. (10) Statement of Amount Credited and Debited to Refunds. – This shows the transfers from one head or work to another.

The form a
ment of Indi
instances these
may not hav
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to be confus

67. The word "Refunds" is a misnomer and should be changed to "Transfers". If this statement were neatly kept it might be a help in checking transfers and write-backs. As it is, the entries are so confused and mixed as to render it very difficult to make use of it.

2	3
xmoners Replies	Action taken
: any replies against → 2.	Vide circular № 25 dated 23rd September 1894 already referred to.
ctions under stock Purchases the General Branch → epartment are very few, te forms are unnecessary, lso entail additional labour. y Branch there are separate sactions there are many).	
ly schedules give all the ilable for rent whether t	
dopted was the Governm- y one. In one or two → es submitted by Divisions, been neat; but I → and how they are said	
ne.	

68. If, however, each write-back or adjustment in the list of vouchers had full particulars noted against it as to the head to or from which transferred and reasons for transfer (see remarks under "Lists of Vouchers") it would be worth considering whether this statement might be abolished as it would then serve no purpose.

71. (13) Statement showing date of receipt of Sub-Divisional Accounts by Executive Engineers.

72. This does not appear to answer any practical purpose; accounts are in most cases a day or two late; explanations are called for and filed.

73. (14) Audit Notes prepared by Executive Engineers.

74. The form in use is obsolete. These should not, according to later rules, be prepared by the Executive Engineer. They should be prepared in the Examiner's office and sent to the Executive Engineers.

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objection to the intro- the change suggested.	The submission of this state- -ment has been discontinued vide circular No. 4 dated 15th March 1898 appended
ere is no objection to- ance.	The submission of this state- -ment has been discontinued vide Circular No. 4 dated 15th March 1898.
ument of India modified s an additional column rring months. This is - ent. But as regards the of the document in the fice the change would be ere would be — elay in bringing rele- notice. Audit notes will repared in Examiner's — udit of accounts. and otes will have to be sent ineers for their explanations; notes will formally reach Superintending Engineers. By obtaining matters are done. And where irregularities are to e expedition is a desideratum.	Modified form only will be adopted vide Circular No. 9 of 30th March 1898. appended

2 Examiners Replies	3 Action taken
the check is complete.	
details may be omitted.	These are now omitted - Vide office order dated 16th March 1898.
ot understand what is evidence of check as respects estimates, appropriations and s of works." It never was the to initial the Sub-Registers, ever required by the Public untants General who from he inspected. Closing entries, corrections of the postings. However.	

Mysore

Accounts Branch

76. Divisional Sub Register.— This records all receipts and charges under the several main and subsidiary heads.

77. Against each estimate is shown the progressive expenditure from last year, the appropriations and full particulars of current year, months by month. A complete check is thus maintained over expenditure as compared with estimates and appropriations.

Yes

78. There seems no particular reason for detailing in this Sub-Register the items received since this information is accessible from the schedules accompanying the accounts, which as already remarked should be printed to obviate the risk of the omission of any building

These

79. The entries of estimates, appropriations, and particulars of works bear no evidence of examination or check by any responsible officer. Payments do not appear to be examined by any one, and the Sub-Registers do not seem to be subjected to any periodical review (especially at the close of the year) to secure their completeness in all respects.

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80. Remarks as to excesses, &c., noticed during the process of audit are not made neatly or methodically, but are scribbled

scribbled all over the body of the Sub-Register or on the schedule of expenditure received from Executive Engineers

81. Any remarks which require to be recorded should be entered in red ink in a remark column. If it is found that room is deficient it is very easy to insert a blank-fly-leaf which would meet the difficulty. At present the remarks are untidy and illegible.

However, the Sub-Registers as orders in will testify. made in cas disposal. Sever help of the a attention a l suffered them the phases th had passed.

form does no column. If s be introduce -quired for would not fly-leaves u overbulky an

82. The closing of the registers of one year and the opening of those of the next are not carried out systematically.

83. It is the custom when opening new register, to carry forward only those works on which changes are incurred during the first month of the new year; and so various works remain not brought forward till changes on them are incurred. The rule should be that only completed works should remain finally on the old register and that all works in progress should be brought at once on the new register, a

The course

2 uiries Replies	3 Action taken
ll will be issued in future.	The closing entries in the
are subjected to review	Divisional and Provincial Registers
my office under Book-	are now signed by the Examiner
emarks in ink are	
s where there is a final	
remarks are for the	
editor. These had my	
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The Government of India	
provide for a remarks	
parate columns are to	
one would be re-	
ch month, and this	
e feasible. To add	
uld make the Registers	
clumsy.	
suggested as regards	
opening	

a reference being made to the Executive Engineer in case of doubt. Indeed, he should be asked to state immediately on the close of the year what works are completed, and then a watch can be kept over the receipt of completion reports by the Examiner

84. At present it is not possible to say from a review of the old register what works are or are not completed and therefore what completion reports are overdue.

85. Cases were picked out at random and traced through 2 or 3 years in which the works must have been completed but there was no entry to show that the reports had been received or, if not received, had been called for.

86. Completion Reports.

87. The early submission of these should be insisted upon as until the Examiner has verified the figures and registered it against the work in his own office it cannot be considered and disposed of by higher authority.

91. Register of Objectionable Expenditure - This register is intended to show the amount of objectionable expenditure against any particular estimate. Items remedied during any month are to be entered in red ink

- opening of adopted.

Yes. C to the note

2 aumeis Replies	3 Action taken
new Registers will be	Being attended to - Vide office order dated 16th March 1895.
delays are brought of higher authority	

with particulars how remedied and authority for adjustments, and a balance should be shown at the end of the year due to "No Estimate;" "Excess over Estimate;" "No appropriation;" "Excess over appropriation," and other irregularities

92. It is evident that the rules prescribing and explaining the use of this register have not been read with any intelligence, and that what the Code considers an important record has never been reviewed or checked by a responsible officer. It has not, therefore, fulfilled any useful purpose. The proof of this is that a clerk has merely recopied the entries into this register as already recorded in the Sub-Register of expenditure.

93. When the object of this was asked for reference to the Code was given and then it became clear that the existing practice is purposeless and a waste of time. (See Hesserghatta Water Supply Division).

94 On the other hand in other Divisions where objectionable expenditure might reasonably have been expected no such register exists at all.

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2 mmer's Replies	3 Action taken
t of objectionable mines one, and — ked not from- s sent from previous ents and current penditure. It is not stance any how; ra 95, the Govern- have not prescribed test Code, and so itted in the —	These items are not now recorded in the Sub-Register - Vide office — order dated 16th March 1898.

95. As a matter of fact the register is now obsolete and has not been prescribed in the last Code; the objectionable item statement therein prescribed being sufficient for all practical purposes. (See para 98).

96. Still, the above remarks bear witness to the absence of proper supervision and check. Please see end of report.

97. Objection Statements, &c. – There are four such statements recording objections and irregularities in the accounts, namely –

(a) The audit note prepared, under provisions of the old Public Works Department Code, by Executive Engineers.

(b) The Statement of objectionable items remaining unremedied up to date submitted by the Examiner to Government and partaking of the nature of a review.

(c) Memo for Executive Engineers – early attention, which is in fact the objection statement on the month's accounts.

(d) The office copy of (c).

98. The plan now in force in the Public Works Department, India, is, I think, an improvement on the old one described above and might be introduced with advantage. For the reference in this as

It

2	3
ummers Replies	Action taken

eplies to paras 79-81

purpose of ... numbers the clauses (a), (b) and (c).

(a)

It is as follows:-

(a) The Examiner prepares an audit note which should contain all objections and irregularities which need not be reported to the Superintending Engineer. This is sent to the Executive Engineer for explanation and returns to the Examiner and the latter need not, therefore, keep any office copy.

(b) The Examiner prepares a statement of objectionable items which should contain all irregularities and excess expenditure which require to be brought to notice of the Superintending Engineer. This is forwarded to the Executive Engineer who returns it with his explanations through the Superintending Engineer to the Examiner.

(c) The Code also provides for periodical returns from the Examiner to the Local Government, showing objectionable items remaining unremedied and which have to be picked out from the Divisional Statements.

99. This plan has the additional advantage of ensuring more prompt attention to objectionable items; as it is, the Examiner cannot bring on any objection which the Executive Engineer may have omitted but has to communicate any such to the Executive Engineer

(a) This do
as an Audi
memo on
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by me. I d
rough copy
with.

(b) Vide m
and 74.

(c) Yes.

Omissions
are of rare
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2 Examiner's Replies	3 Action taken
uncil is not recognised note here, but a Accounts. This memo up by the auditing in my office and is d altered and corrected o not see how a can be done away	
y replies to paras 43	only modified form of Audit Note will be adopted - Vide circular No. 9 dated 30th March 1898.
by Executive Engineers occurrence and of tance. It is therefore not	

Engineer and ask him to bring it on his next Audit Note; this, it is evident, must involve considerable delay. (See para 104 further on).

100. The method of dealing with the Executive Engineer's Audit Notes is not as effective as it might be.

101. Under the column "How disposed of" the usual remark is simply "for information", and the statement is then sent to the Executive Engineer who returns it with his endorsement.

102. There is absolutely nothing to show how the objection has been disposed of, or that once the statement has been received back from the Executive Engineer any further use is made of it or any watch kept on outstanding items.

103. The proper method would be on receipt of re-appropriations, sanctions, &c., to note the same in the Audit Notes against the objectionable items concerned under the Examiner's initials, together with a remark that the proper entry had been made in the appropriate Sub-Register against the estimate, &c., concerned, and this entry also should be passed under an Officer's initials.

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Examiner's Replies

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ever done.

104. The fact that these Audit Notes can only be filled up by Executive Engineers and that whatever defect the Examiner's office may detect must be communicated to the Executive Engineer for entry in his next Audit Notes postpones for some two or three months the submission of such additional items to the notice of the Superintending Engineer. Whereas, if the Examiner were to add any defects coming under his notice to those entered by the Executive Engineer in his Audit Notes advising the Executive Engineer of such additions these further entries of the Examiner would at once be brought to notice of the Chief Engineer (See para above).

105. The following statement shows the progress of disposal of Executive Engineers Audit Notes in the several Divisions for the month of June 1896. Being the last month of the year a liberal allowance of time has been made as the standard to judge by.

Division	Received in Examiners Office	Received in Chief Engineers Office.	Received back by Examiner	Received by Executive Engineer	Received back by Examiner
Due date (1)	20th July (2)	15th August (3)	18th September (4)	15th September (5)	18th October (6)
Chamraj Channel	7th August	11th August	19th August	22nd August	29th August
Hassan	10th —do—	12th —do—	3rd September	7th September	11th September
French Rocks	3rd —do—	8th —do—	3rd —do—	7th —do—	16th —do—
Chittaldroog	15th —do—	19th —do—	3rd —do—	6th —do—	25th —do—
Shemoga	10th —do—	12th —do—	8th —do—	14th —do—	5th October
Bangalore	28th —do—	14th September	25th —do—	28th —do—	28th —do—
Mysore	11th September	22nd —do—	19th October	26th October	21st November
Kadur	19th August	21st August	9th September	11th September	26th —do—
Tumkur	7th September	16th September	29th —do—	3rd October	28th —do—
Kolar	14th August	19th August	9th —do—	19th —do—	12th December

2 re Examiners Replies	3 Action taken
ee my reply to 99 re- xpedition being a desider- e system now suggested se delay.	
numbered the columns tement appended to this reference. It will be columns 3 and 5 that is prompt in the f audit Ntes.	

Mr Biddulph's Report | Mysore

'06. Some of the Divisions were a good deal behind time

107. In these Audit Notes the final action taken by the Examiner is usually "Noted" or "For Executive Engineer's information," but a reference to the Sub-Register has shewn that in some cases no note whatever is made of the result of the Audit Note, or that roughly scribbled notes are made in them, or again roughly scribbled notes are made on the Schedule of Expenditure. In the latter case such notes may be useful during the process of audit but are valueless as a record for future guidance once the accounts are filed. In any case it is evident that the Examiner signs the formal remarks on the Audit Note without examining the registers to see that notes are made "of the results of the "Audit Notes". In a case in which both estimate and appropriation were deficient in Kolar the reappropriation had been entered as an addition to the estimate on the authority of the Chief Engineer, whose office had evidently

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2 Answers Replies.	117	3 Action taken
Notes should be sub- executive Engineers with counts which are due on the month following that they relate. But they are- ved and the question was up independently of his Inspection and Report. perience difficulties in g. ✓ pands notes by Account- e see my reply to paras is satisfactory to read notes "may be useful process of audit." This is have advocated in my ed to above, and I have p I even allowed them posed error has been — It is said "in a case in estimate and appropriation ent in Dolan the re- tion had been entered tion to the estimate on by of the Chief Engineer e had evidently mixed em by which the — tion had been ex- th that by which the had been exceeded." s no mixing up" on t of the Chief Engineer's Office.		

evidently mixed up the sum by which the appropriation had been exceeded with that by which the estimate had been exceeded; but the error was not challenged by the Examiner's office, clearly showing a want of check by superior authority.

108. In the Mysore Sub-register a number of memoranda in pencil appear against various items, they chiefly consist of quotations of Chief Engineer's remarks on the audit notes, but no proper record of any remedy to defects noticed exists either in the Sub-register or Audit Notes.

Mysor

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2 Examiner's Replies	3 Action taken
case no reference is to 1952, over estimate ng Kadipally Konagala d Opening out a feeder sanctioned in Public etary's No. 839 of 13th 5489 A reference to the now that the excess i was sanctioned as estimate only. It is the Examiner did ice the error. But been no error. It is ated that this "clearly" want of check by authority". But from e case (yet it is no all) when there are s is such a conclusion wn? In justice to d my office I shall this later on.	
ccdens which are the process of audit no pencil for guidance only. Where figures are recognised they are always ink.	

109. Accountants seem to think that it is sufficient to copy out in pencil both on the Schedule of expenditure and on the sub-registers the remarks of the Executive and Chief Engineer; but all this is a most unnecessary piece of labour. Either a defect has been remedied or it has not. In either case a brief appropriate note should be recorded under the responsible officer's initials. Whenever excesses over appropriations are passed provisionally it should be seen and noted whenever the final disposal of savings takes place, that the special items in question are covered.

111. The memos for Executive Engineer's early attention are not dealt with in a satisfactory manner.

112. They record various remarks or objections which come to notice during the process of audit in the Examiners Office.

113. Properly speaking all items undisposed of in one month should be reproduced in the next month's memo received back, so that the last statement or the last but one in hand should contain all unadjusted items up to date.

114. Months after months the want of

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of certain documents or information is recorded and as often the column for Executive Engineer's "Replies" (a) and Examiner's "How disposed of" (b) remain blank – a general remark at foot being recorded:-

(a) "Vouchers are being submitted."

(b) "Early submission of vouchers still due requested" and the Executive Engineer's final remark "Noted."

– which is a items negl settled and concerned. can be do

115. I may quote, as an instance, the Mysore Division for June 1896 (the last on the file at the middle of February 97). In this case items since October 1892 due receiving and in only one case was any sort of explanation recorded by the Executive Engineer and the usual remarks were repeated as applicable to all Executive Engineers "Vouchers are being submitted."

Examiner – "Yes"

Executive Engineers – "Noted." And so on.

116. There is, it seems to me almost unnecessary delay in disposing of these statements.

Delays unavoida

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of certain documents or information is recorded and as often the column for Executive Engineer's "Replies" (a) and Examiner's "How disposed of" (b) remain blank – a general remark at foot – which is – being recorded:-

(a) "Vouchers are being submitted".

(b) "Early submission of vouchers still due requested" and the Executive Engineer's final remark "Noted."

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115. I may quote, as an instance, the Mysore Division for June 1896 (the last on the file at the middle of February 97). In this case items since October 1892 are recurring and in only one case was any sort of explanation recorded by the Executive Engineer and the usual remarks were repeated as applicable to all Executive Engineers "Vouchers are being submitted."

Examiner – "Yes".

Executive Engineers – "Noted." And so on.

116. There is, it seems to me a most unnecessary delay in disposing of these statements.

Delays unavoida

two or three months.

118. Roughly, from 3½ to 6 months is the interval between despatch from the Examiner's office and final return.

119. The general want of promptness in dealing with items under objection and insufficient information will be gathered from remarks under the notes on test audit.

120. The following statement shows the progress of "Memos for Executive Engineers early attention" for June 1896.

Progress of disposal of Memos for Executive Engineers early attention for June 1896.

Divisions	Date of issue.	Date of receipt back.	Re-issued	Received Back.	Remarks
Estimated due date	20th August	10th September	1st October	15th November	
Shemoga	21st August	12th September	17th September	28th September	
Chamaraj Channel	25th August	18th September	22nd September	29th —	
Sanitary Division	21st August	25th September	30th September	20th October	An item of December 1894 outstanding.
French Rocks	18th August	7th October	27th October	5th November	Oldest item March 1892, others of 1893, 1894, 1895.
Hassan	7th September	27th October	10th November	23rd November	3 items of 1892 and 4 of 1893 outstanding.
Manikanave	14th September	3rd October	29th October	7th December.	
Chittaldrug	12th September	11th December	14th December	26th December.	
Kadur	7th September	16th November	17th November	31st December.	
Mysore	15th September	8th October	30th November	5th January	One item of 1892 and some of 1895 outstanding.
Kolar	4th September	10th December	14th January	27th January	An item of 1132 of October 1893 and several of 1896 outstanding.
Bangalore	21st September	14th November	9th January	2nd February	A considerable number of vouchers outstanding since January 1892.
Tumkur	12th September	Resubmitted not yet sent back up to 15th Feb.	"	"	
Hesserghatta	12th November	Not returned	"	"	It is not apparent that all items had been disposed of.

Delays by Executive to the note Vouchers d finally disp running subsequent reason the

117. There is no departmental register to check the progress of disposal of objection statements, &c. This is left to the Record Department to deal with in its return of unanswered references, which is only submitted at irregular intervals once in two or three months.

118. Roughly, from 3½ to 6 months is the interval between despatch from the Examiner's office and final return.

119. The general want of promptness in dealing with items under objection and insufficient information will be gathered from remarks under the notes on test audit.

120. The following statement shows the progress of "Memos for Executive Engineers early attention" for June 1896.

Progress of disposal of memos for Executive Engineers early attention for June 1896.

Estimated due date	20th August	10th September	1st October	15th November	
Divisions	Date of issue.	Date of receipt back.	Re-issued	Received Back.	Remarks
Shemoga	21st August	12th September	17th September	28th September	
Chamaraj Chamnd	25th August	18th September	22nd September	29th "	
Sanitary Division	21st August	25th September	30th September	20th October	An item of December 1894 outstanding.
French Rocks	18th August	7th October	27th October	5th November	Oldest item March 1892, others of 1893, 1894, 1895.
Hirisave	7th September	27th October	10th November	23rd November	3 items of 1892 and 4 of 1893 outstanding.
Manikanave	14th September	3rd October	29th October	7th December.	
Chittaldrug	12th September	11th December	14th December	26th December.	
Kadur	7th September	16th November	17th November	31st December.	
Mysore	15th September	8th October	30th November	5th January	One item of 1892 and Items of 1895 outstanding
Kolar	4th September	10th December	14th January	27th January	An item of 1132 of October 1897 and several of 1898 outstanding.
Bangalore	21st September	14th November	9th January	2nd February	A considerable number of vouchers outstanding since January 1892.
Tumkur	12th September	Resubmitted once and kept up to 15th Dec.	"	"	
Hesserghatta	12th November	Not reissued	"	"	It is not apparent that all items had been disposed of.

A negl

Delays by Executive to the note Vouchers d finally disp running subsequent reason the

Examiner's Replies.

ter is unnecessary.

in submission of vouchers
, Engineers are brought
of higher authority. —
e were the only items not
osed of. Such items are
nes and are brought in
months. And for this —
memo was not re-issued

Mr. Biddulph's Report | Mysore

Stock

123. There is, at present, no check over the correctness of the provincial balance at the close of the year, i.e. no guarantee that the Divisional values shewn in the Examiner's books are represented by the actual presence of stock of corresponding value at the Divisions.

I cannot for stock is Divisions and sent to Exam during inspec returns bear in the Stock

125. The rule regarding the half yearly inspection of the Stock registers which would, it is presumed, form part of the Examiner's usual inspection tour has not been acted up to because that officer has not fully carried out the instructions laid down for half-yearly inspections of Divisional offices. (See para).

Please see ... paras 163 to

126. It is understood that the Executive Engineers' reports on the half-yearly inspection of the state of the registers are intended for the Examiner, as instructions on this matter are included in the scheme dealing with the Public Works Accounts. Except apart from the half-yearly certificate of stock, taking no such reports have ever been made and in this respect the rule is not adhered to.

Executive both inspect Examiner i reports I c how it is s adhered to.

127. It was found that in each case the Divisional balances at close of 1895-96 were either within or only slightly exceeded the prescribed limits.

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Examiner's Replies

understand this remark
taken half yearly in the
a certificate of result is
iner's office. And it is seem
ions that half yearly
the same value as exhibited
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, replies further on to
15.

Engineers and Accountants
Sub Division Offices and
, furnished with their
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ied that the rule is not

as excess over the sanctioned
of the same is at once
Office.

Railways.

133. I think it very advisable that the Examiner should take an early opportunity of inspecting this Division in view to the introduction of any modification of the existing method of dealing with the accounts which Volume VI, referred to, may prescribe.

Inspection submitted.

Capital Accounts.

134. These adjustment books which are intended to provide a very necessary foundation for the compilation of subsequent accounts are not kept methodically and may or may not contain every item. They should include beyond question every item connected with the account concerned.

138. The schedules of receipts and charges prepared from them are posted into the sub-registers showing the charges against each sanction or estimate.

139. Subordinate to the schedules of receipts and charges are sub-schedules containing a vast amount of detail over which the Examiner can exercise no possible check and which is of no use whatever. Still, whenever an item connected with any particular estimate occurs in a month's accounts the entire estimate in full detail has to be re-copied afresh to show against what sub-head the charge should go.

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justment Books have
a local form which

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140. The work is actually performed by the Railway Company working the line and it has its own checking staff for dealing with such details. All the Examiner is required to do is to see that the estimates as a whole are not exceeded. I therefore recommend the abolition of these sub-schedules.

141. From the schedules are prepared the Cash and Stock Accounts and these are posted into a general abstract which collects all the transactions of the Railway and Survey Divisions.

142. Finally, from the foregoing is posted the ledger under the various heads and from this are prepared the annual Accounts.

143. I have examined all the Accounts named; they appear neatly and correctly kept. They are very creditable to the Accountant in charge, who is only a 4th grade man on Rs 50/- a month, and I have no further remarks to offer on them.

Revenue Accounts.

148. The monthly accounts above referred to are checked as far as possible in the Examiner's office and a summary prepared for the information of Government, a copy being sent to the Comptroller.

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2 Examiner's Replies.	3 Action taken
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hedules are found useful and cannot be abolished.	These Sub. Schedules on further consideration have since been done away with.
ying to note that all the e examined and found to d correctly kept."	
tisfactory to note that the unts" are checked as far n the Examiner's Office.	

162. I have examined the several printed half-yearly reports of the S. M. and Madras Railway companies and applied such check as the figures are susceptible of — which is very little. I have also looked into the Examiner's half yearly reviews on the Capital and Revenue accounts of 1895-96.

I am g
has been

Inspections

163. The report on the Public Works Accounts which formed the accepted Scheme in 1884 contained the following:-

"It is necessary in thus reducing the check that will be exercised over expenditure in the Account office to provide for other means of check; and with a view to meet this it is proposed that the Assistant Examiner — (as the Public Works Accounts Office was not eventually amalgamated with the Comptroller's office, this remark would include the Examiner) — be deputed twice a year to inspect all Divisional and independent range offices submitting reports through the Comptroller — (this is taking the amalgamation for granted; as matters are, the Examiner would report direct) — to the Secretary, Public Works Department for information and any orders or action necessary. This will occupy at least four months in the year, as the inspections must be minute and searching to be of any value.

164. These inspections, therefore, are intended to be not an additional means of ensuring the correct keeping of accounts by disbursing officers

2 Examiner's Replies	3 Action taken
Glad to find that nothing found wrong.	

officers but are a part of the actual process of check to be applied by the Examiner over the Public Works expenditure, and are actually substituted in the place of other check which had been applied up to the introduction of the 1884 Scheme.

165. It becomes, therefore, necessary to review their working in order to judge how far the intention of the schemes has been carried out.

166. Now, although in the Indian P. W. D. inspections by the Examiner or his Assistant are intended only to supplement the check usually applied in the Examiner's office and each Executive Engineer's office is only required to be inspected once a year the instructions regarding such inspections are briefly as follows:-

(1) To test audit the accounts of at least one sub-Division in each Division.

(2) To inspect the accounts of officers who are Public Works disbursers - e.g. civil and other officers.

(3) To check and to bring to notice irregularities and advise Executive Engineers in the management of their accounts

(4) To examine into the treatment of initial accounts rendered to Executive Engineers which may at any time be required on evidence in Courts of Law and which should be free from corrections or erasures and be kept in a clear and methodical manner so as to serve as evidence in case of necessity.

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2 Examiner's Replies	3 Action taken

ra 166 the instructions
inspections are enumerated;
para 175 it is acknowledged
e are generally applied,
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with

(5) To see whether rates have been, or are likely to be, exceeded.

(6) To test audit an Executive Engineer's office, he should bring from his office a complete set of accounts for one month with all original vouchers and these should be compared with the office copies filed in the Divisional office and with the entries in the Cash book and accounts.

(7) Unfounded outlay to be checked by an audit of the vouchers which have been retained in the Divisional or sub-Divisional offices.

Note — It should invariably be stated what month's accounts have been test audited.

(8) Day books and contract certificates of one month with connected records of measurements and accounts of materials at site to be audited and entries traced into initial accounts.

(9) Charges for travelling allowance of subordinates for whom journals have not been submitted with bills to be audited in detail for one month and compared with the amounts entered in the bill and acquittance rolls submitted to audit which should be brought from the Examiner's office for that purpose.

(10) A test audit of the monthly receipts

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2 mmer's Replies	3 Action taken
vouchers are taken nal office. These are ause they were found any useful purpose. d from the length of posts that the inspection te and searching. — the long ones? I — times to make some — and accountants, — clerks and Store-keepers o grief. Again, it pposed that our — ers, year after year keep their offices in nal Accountants and — always falling short When there are — noticeable I speak — erned during my d see that all re- and these. I do not ecretary with every Indeed the Public ars down that "a — s to be submitted". efore me who have highest position on the le in Bengal have in Some	

167. An inspection, therefore, which is to take the place of previous checks should at least be not less rigid or searching than one which is only intended to supplement such checks indeed it should be still more minute.

168. The scheme anticipates that the inspection shall occupy at least four months in the year.

169. I find that for the ten years ending 1896 the average time such inspection occupied may roughly be taken at the outside as not more than six weeks in each year ranging from two months in 1884 downwards. The inspection in 1896 occupied three weeks only.

170. It was calculated that in each half year each Division would take on an average four to five days more or less; as a matter of fact in scarcely any instance has a Division taken as much in any one year.

171. During the ten years only three offices have been inspected twice in one year, while in a few cases there are Divisions which have not come under inspection during a year.

172. The following offices were not inspected during the years named.

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Examiner's Replies	Action taken

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s might be as minute and
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then only Rs 15,99,292; it
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95 against 2,98 in 1896-97.
vernment of India do not
Inspections be made twice
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two inspections were made
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1894. Bangalore.
Kolar.
Mysore.

1895. Channaj Channel.
Hassan.
Mysore.
Sanitary Division.
French Rocks.
Hesserghatta Water Supply (opened August 1893).
Marikanave.

1896. Bangalore
Kolar
Hesserghatta
Channaj Channel
Marikanave.

173. In July 1895 an inspection of the Hesserghatta Water Supply Division was proposed by the Examiner, but the Executive Engineer requested that it might be postponed to a more convenient season, and no action appears to have been taken since.

174. I have taken up the last inspection reports of each Division.

175. I am given to understand that the tests specified in para 166 are generally applied, but in the case of test audit b) no complete set of accounts, together with original vouchers, &c., are taken from the Central Office, and therefore there is no real test audit at all. Judging, however, from these reports, which do not on an average occupy more than about a sheet of foolscap (2 sheets half margin) a piece, the inspections are not such as can be considered minute and

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2 Examiner's Replies	3 Action taken
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d mine in another, delays	
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o. Especially as a Head	
has now been given -	
Code provides for such a	
sent out on Inspection	
the Examiner or his - ,	
cannot leave head-quarters.	
the time occupied during	
the number of days the -	
from the Central Office	
lso has not been in-	
the reckoning).	

Review of Audit.

178. I notice, however, a want of any evidence that the general principles of check, counter-check and review receive any attention in this office; throughout the registers, &c., no one's initials appear as checking cross and perpendicular totals. Nor do I see any initials to guarantee the correctness of figures brought from Sub-registers into Divisional registers or thence to Provincial registers. Throughout 1894-95 in no case do the closing entries and balances of the Divisional sub-registers bear any officers signature, nor was the closing entries of the Provincial register checked or compared with Divisional registers by any one or passed by any officer. These being the final outcome of the entire transactions of the Department for the year should surely have been checked and passed by the Examiner himself.

179. The excuse given is that no check or counter check is necessary because any error, should such be made, will be detected by differences in balances. But this is a very weak argument indeed setting aside the possibility of accounts which do not agree being made to agree, every account should be guaranteed correct at each stage of its compilation, and this is a fundamental rule of account keeping.

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Volume I

2 Examiner's Replies	3 Action taken
All check that is — up is exercised; but — ing of Sub-registers was one now required before the Works Accountants — , who inspected, as already — d. Nor are Divisional — to be posted from the — isters as stated. We — in in accordance with — ruling (para 212 chapter III —) from accounts current.	The closing entries in the Divisional and Provincial — Registers are now signed by Examiner.

Mr. Biddulph's Report | Mr. Moore

Progress of Audit

180. There is no register which enables the Examiner to keep a daily watch on the progress of the various processes of audit.

181. From an examination of the accounts for 1895-96 I gather that the audit and booking is generally completed about a month behind time. The account current ought to be despatched to the Comptroller by the 20th of the 2nd month, whereas the actual date is more nearly the 20th of the 3rd month.

All ... from ... such as ... delays ... needed ...

Record Section.

183. There does not seem sufficient check over unanswered references or on the progress of documents through the office.

184. There should be a satisfactory departmental check over the disposal of letters by each Accountant independent entirely of the Record Department, but this does not exist.

... letter Register ... was kept ... discontinued ... finding it ... in addition ...

185. Completion Reports and drafts of letters and orders by Chief Engineer sent to the Examiner for information are not registered anywhere and cannot be traced.

If the ... abolished ... being retained ... is undesirable ... lessening ...

186. There is an "Endorsements" register which seems to involve unnecessary labour and might as well be abolished, the epitome of the endorsements being entered in the diary against the No., date, &c. which is already recorded there.

Examiner's Replies

xpedition is used; but
unavoidable circumstances
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dependent Divisional c
, Receipts and Despatches,
until 1849 when it was
) – Mr. Beeches probably
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w to the General Register.
endorsement register be re
t would necessitate copies
ined. The suggested chang
dable – for there is no
work.

Test Audit of Accounts.

187. The Accounts of the Hessenghatta Water Supply Division for the months of July to December 1895 were test audited and the transactions traced in the Divisional and thence in the Provincial Register of receipts and charges and the following irregularities were noticed.

(a) Totals in schedules are seldom, if ever, expressed in words.

(b) Erasures noticed in two or three cases.

(c) Writing of one figure over another frequent, and corrections whether in Divisional or Examiner's office seldom attested

(d) Errors in totals not unfrequent in schedules.

(e) Undue delay in the submission of certain vouchers. In March 1896 vouchers appertaining to the accounts of January and February 1895 were still wanting, i.e, about 15 months. Every month some 15 to 25 vouchers are wanting on the completion of the audit, i.e, not counting those that are received during the course of the audit and have to be called for by the Examiner in his objection Statement. At the time of the issue of the objection

2 Examiner's Replies	3 Action taken
remark is not understood ; are never expressed in cept in audit enfacements; the latter they are always so done	
fice has endeavored to these irregularities in offices. They receive both in audit here and spections.	
monthly here; and in certain	

objection Statement for October there were no less than 91 vouchers wanting, ranging from the accounts of January 1895 to October 1896, i.e, a year since the objection Statement issued on the 31st December 1895.

certain c authorit

(f) Telegram charges have in many cases been debited to works instead of being changed to office contingencies.

Charges debited to general contingenc

(g) Five out of the six accounts test-audited, July to December 1896, were forwarded under the signature of the Accountant for Executive Engineer.

Under -ants s when the from h to avoid respons- sent in confirm -nature -cluding

188.- The Code prescribes (Chapter II, para 218) that "unless the circumstances are very exceptional the Executive Engineer should sign his accounts himself, although in exceptional cases they may be signed by the Accountant". Here it seems to be rather the exception than the rule for Executive Engineer to sign the accounts. The certificates of responsibility were subsequently received as prescribed.

189. The following irregularities were noticed in test auditing the accounts of the Mysore Division for January to June 1896.

(1) Treasury receipt No 23, dated 30-11-95 for Rs 647-4-6 in-cludes Rs 30/- supposed to have been remitted into the

Rs 30/- Should Rs 48/- remitted Treasur and in

2 Examiner's Replies.	3 Action taken
ases reported to higher	
n account of works and such works. Those of a nnce are deleted to "offic ies."	
local orders Accounts- gn for Executive Engineers latter are absent on ad quarters on Tour, delay. Certificates of bility are afterwards by Executive Engineers ng Accountants sig- es admitted in con- portion of para 188.	
as said here is incorrect: ie ~~Rs~~ 48/-. The item of as for rents due and by tenants direct into in November 1895, mation was received	

the Treasury during January 1896, i.e, Treasury Receipt granted in November 1895 for a sum received in January 1896.

received office in will be se Treasury not perso delicts.

(2). Treasury Receipt No. 43 for ~~Rs~~ 405-8-4. dated 7-10-95.
——— Do. ——— ~~Rs~~ 19-8-4 ——— Do. ———

Transact

(3) The challans on which monies are permitted into Taluq Treasuries are in some cases payment vouchers forms and a payorder is endorsed and signed by the Treasury Officer instead of a receipt being granted under his signature.

The rec "List" in forms in Treasury

(4) Neither the Treasury Officer's nor the Accountant's vernacular signatures are transliterated.

Not nec Known to Signatur

(5) The procedure laid down in the C.A. Code as regards receipts by local Treasuries on account of Public Works Department is evidently not adhered to nor does the consolidated receipt appear to be granted by Treasury Officers, or if granted they do not accompany the accounts as prescribed para 2, chapter II P.W.D. Code and 461 C.A.C. The above may possibly be accountable for sums realised from Messrs. Bhabha and Denham for period from July to December 1895 credited in the Treasury Accounts for those

As it getting one be in delay an

2 Examiners Replies	3 Action taken
in Executive Engineer's January 1896. Thus it en that both the and this Department were ed as to their credits and tions similar to above.	
eipts are worded correctly some cases" appropriate ay not be used by boards	
essary:- All Accountants read vernacular	
is, there is delay in vouchers. If a consolidate sisted on much more d confusion would occur. No	

those months being shewn in the schedule of rents for January 1896 as still due from the parties. It was further brought to notice of Government in Examiner's Inspection Report, dated January 1896, of the Mysore Division office that Mr. Denham was somewhat in arrears. A portion of the amount is shown as an actual cash receipt for February 1896, (vide memo of miscellaneous cash receipts paid into Treasury at back of Cash Account Current) and a remittance into the Treasury in the same month which is fictitious, the amounts having been realised during June 1895 to February 1896 as shown at back of memo from Treasury officer, pointing out date of credit and which was appended to the account in support of the debit "Remittance into Treasuries".

No; — Under D of such made a of pay of vouc

(6) Voucher nos 50 to 53 for Rs 472 on account of freight for the carriage of stock paid to S. M. Ry: Co: do not appear to me to be legal quittances for the discharge of the claim. The form is that of a gate pass and is signed by the Goods Clerk who does not even acknowledge to have received the amount paid.

No re Railway freight Code — Volume T as regar in the "G as "Goo

(7) Vouchers (in this administration) are not endorsed with a pay order but merely initialled by the Executive Engineer. This is a dangerous practice as a document may be initialled as a token of having been

Not r Receipts

Examiner's Replies

ote fictitious as stated.
departmental rules credits
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I. All particulars
s payments are given
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s delivery note"

uired by the "Form of
Pay orders should be recorded
on

been seen by the Executive Engineer and may be made use of by dishonest subordinates to defraud Government.

(8) Every voucher should have the word "pay" endorsed conspicuously in red under the dated signature or initials of the Executive Engineer. This word "pay" may be endorsed either in manuscript or by means of a rubber stamp.

(9) Deposit Schedule for January 1896 contains some old items, viz, one of August 1891, one of March 1892, two of 1893 January and November and some of 1894-95. Endeavours should have been made to adjust these old items. (This irregularity was noticed by Examiner in his Inspection Report dated January 1896). Attested copy attached.

Schedule of Miscellaneous Advances.

(10) This head is made to accommodate items which it certainly was not intended that it should. e.g. pay of certain establishment chargeable to annual repairs of channels are monthly charged to Miscellaneous Advances and removed the month after by debit to the Service heads concerned; the reason given is that these charges are met by

on Bill done.

payme generall are sen obtained possible Receipts does not Works D

Executive reminder and it i this pay also not Report.

These the Dep intimat in time to adju concern

2 e Examiner's Replies	3 Action taken
's ten - and it is so —	
ts to Contractors are — made by cheques which t by post and receipts . It is not therefore — to record pay orders on . Moreover this practice obtain in the Public — epartment.	
e Engineers are always — d in Memo on Accounts; s admitted at end of — d that Examiner has — iced in his Inspection —	
xchanges were incurred by t Commissioner sent — ion was not received (which was unavoidable) t of debit to works — Hence the bringing under	

by Civil Officers and intimated to Executive Engineer too late in the month to adjust under proper heads. Steps should be taken to remedy this irregularity.

(11) Charges for supplying stone rollers were debited to Miscellaneous Advances and allowed to remain there until an estimate had been sanctioned by Chief Engineer.

(12) Establishment charges, travelling allowance and contingencies are often debited to Miscellaneous advances pending audit. This is irregular. The schedule of establishment charges is the proper document through which the difference between accounts paid and accounts audited should be watched.

(13) The inclusion of these items under this advance only tends to swell the balance, and as these remain outstanding for months clerical labour involved in copying month after month the same items in the schedule is naturally increased while the scrutiny to be applied in the Examiner's office has to be more constant if the balance is to be kept down at all.

(14) The irregularities noticed under Hessen-ghatta Water-Supply division from (a) to (d) apply here also (e) to a certain extent.

(15) Schedule of Stock Purchases and Sales.

In the month of March 1896 stock to the estimated value of Rs 1,183-8-4 was received and debited to stock by credit to purchases. In the

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ore Examiner's Replies

Miscellaneous Advances
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count - Vide Public Works
ara 195 - Chapter II - Volume II

rectly debited to this account
codal rule above quoted
method suggested now
ntageous, and we are
accordingly.

ich items which could
ited to final heads
in this account.

my replies thereto.

Proceed

Action taken

Being attended to - Vide
circular No. 25 dated 23 August
and No. 4 of 15th March 1898

the same month Rs 472/- were paid on account of rail fare and debited to purchases, thus leaving a credit balance of Rs 711-8-4. In April payments of Rs 729-1-4 were made thus causing a debit balance under "Purchases" in contravention of Code rules (Chapter III, para 95, 11 b). This was shewn in schedule as a minus pedink entry - with a note that Rs 30/- were still due on payment of which an adjustment should be effected. In May, Rs 30/- more were paid, thus increasing the debit balance from Rs 17-8-8 to Rs 47-8-8, and was allowed to stand thus till october 1896 when the account was adjusted. The balance of this amount is supposed to represent value of materials received which have still to be paid for and should always be a credit balance. The correct procedure for the Divisional Office on ascertaining that the value of the materials received but not paid for had been under-estimated, was to have debited the difference viz Rs 47-8-8 to stock by credit to purchases, the subsequent payments would have cleared the credit thus raised.

Note - The above procedure was allowable under the old code but is in contravention of the new edition.

Procedure in the "R

2 re Examiner's Replies	3 Action taken
e was correct as admitted ote" at end.	

16) The total amount of uncashed cheques on the 30th June 1896 (the last day of the official year) in the Mysore Division was ~~Rs~~ 59,248/-, of which ~~Rs~~ 50,761-2-7 were drawn on that date. The total for the province is ~~Rs~~ 3,90,830-5-11, of which ~~Rs~~ 347606-14-5- were drawn on 30-6-96 (for details vide statement attached). The above goes to show without a doubt that expenditure is pushed at the close of the year to avoid budget grants from lapsing with the new year. Whether all the checks purporting to have been drawn on that date were actually drawn or whether the cash book was kept open in order to include in it cheques drawn in July to be taken against the grant of the previous year are facts which cannot now be checked, but the practice is in itself objectionable and should not be allowed to continue. This

Memo of Uncashed Cheques to end of June/96

Divisions	June 1896 Rs	as	ps	Amount of cheques drawn on 30th June/96 but not cashed. Rs	as	ps
Bangalore	30,238	7	3	28,820	15	11
Kolar	37,194	4	7	35,159	10	10
Tumkur	30,085	14	4	25,289	11	8
Mysore	59,248	"	"	50,761	2	4
Frenchrocks	23,543	7	10	20,182	2	11
Hassan	29,949	4	"	26,343	3	10
Shimoga	42,523	14	6	39,218	6	10
Kadur	24,153	4	5	14,499	6	1
Chittaldrug	17,660	13	9	14,154	1	5
Hesseraghatta Water Supply	24,434	3	"	23,583	13	1
Chamaraj Channel	65,201	6	5	66,149	5	11
Maddanapalle	50	"	"	"	"	"
	377,283	"	4	336,801	1	1
Sanitary Engineer	13,547	5	7	10,805	13	4
Total	390,830	5	11	347,606	14	5

Upsons Examiners Replies.

had attention long before
before Dr. Richmond
inspection

190. The following came to light in test auditing the Sanitary Engineer's Circle Accounts for October to March 1896.

(1) Miscellaneous Advances Schedule for November 1895.

(a) Items entered in too great a detail.

(b) Purchase of tools and plants from Glenrock Gold Mining Company for the Hesserghatta Water Supply and Dunkur Divisions should have been changed finally to works either by transferring monthly the outlay to the Divisions concerned or, if that were impracticable by debiting works in the Sanitary Engineer's Division in the first instance and then transferring the total amount expended to the Divisions concerned.

(c) Advance of pay on transfer should be charged at once to the Division concerned and not passed through miscellaneous advance account.

(d) The adjustment of annas 14 disallowed from the Contingent Bill should have been watched through establishment charges schedule instead of the miscellaneous advance head.

(2) Rs 531-4-3 on account of supply of tools and plants from the Bangalore-Hindupur State Railway Stores should have been shewn in list of accounts, as well as in the Schedule of Expenditure

(3)

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e Examiners Replies	Action taken
ere found necessary and n checking Vouchers and are ted to.	
use suggested is not dable. The Sanitary Engineer e correctly.	
but it was stated that fer would be made in wing month	
authority exists for	The course suggested had already been adopted – Vide Circular No. 25 dated 23rd September 1897.
cessary, as it was merely stment; and the in the Schedule of e was supplied by this	
The	

(3) Charges incurred by the Sanitary Engineer in purchasing tools and plants for the use of three extraordinary works chargeable to the Public Works Budget grant should have been adjusted against the budget grant of that department instead of being charged to the Sanitary Budget. These charges should have been subject to the procedure adopted for the adjustment of the expenditure incurred for the works themselves, since they were subsidiary thereto and had been provided for in the Public Works Budget.

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(4) Deposit schedule for January 1896 Rs 14-15-10 the value of certain articles returned to stock were adjusted by debit to stock and credit to deposits. Instead of being shown as a fresh credit for the month the amount was shown as a minus entry in the cash refunded column thereby reducing the amount paid during the month from Rs 110-6-11 to Rs 92-6-2. Nett figures instead of gross were shown both in the receipt as well payment sides, which was irregular.

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(5) Total amount of deposit repaid during January was omitted from the list of accounts and vouchers.

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(6)

Examiner's Replies

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in the Civil Department

the only voucher require
month was received with t
s.

(6) Miscellaneous Advance Schedule. Petty advances to menials on account of mail fare are charged to this head and adjusted the following month after audit. There are thus several running accounts in the above schedule, amounts being credited and debited and the balance brought forward from month to month. The simpler plan would be to charge the amounts on completion of journey to the final head. "Travelling allowance", the difference between amounts paid and audited being watched through the schedule of establishment charges.

(7) Security deposit of Cashier b. Nasahara. Low. The bond was executed on 20th July 1895 but recovery was not affected until March 1896, although the omission was noticed by Examiner in the months of July August and October 1895. This seems very unsatisfactory and the Sanitary Engineer is certainly to blame for the dilatoriness in recovering the security. It is true that the total amount was recovered before the period for recovery by instalments had expired, but disregard to the repeated calls of Examiner should have been explained.

(8) It would be an advantage if the register in which the security bonds are entered had two columns added showing "Actual date of recovery" and "what eventually becomes of security such as refund on death

Miscor

But this.

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2 Examiner's Replies	3 Action taken
t no authority exists for →	This is being attended to, vide Circular No. 4 dated 15th March
te of Bonds as given in the is incorrect; it should be ly 1896 and not 1895. The referred to was duly noticed	
eems to be no advantage as Bonds are not re- in this office.	

(9) charges on account of pay of watchmen, sowdies, &c., chargable to works and for which provisions are made in the work estimates are not recorded in a periodical audit register although the charges occur every month. This serious omission should, I think, be remedied by the introduction of a register which need not be very elaborate but which would show that the establishment for such a month has already been paid and so would do away with the possibility of a double charge for the same month.

Establishment

191. Establishment charges of the offices of Public Works Secretary and Examiner Public Works Accounts.

192. The Salary, travelling and Contingent Bills of the above named offices are audited in the Examiner's Office and then presented at the Upper Treasury for encashment. At the end of the month when the vouchers are received with the accounts by the Comptroller he transmits them with a covering list examined along with vouchers for any other payments made on behalf of D. P. W. in advance of exchange accounts in which they will appear.

Unless all detail ment Est (and this will I cannot account can be c estimates Examiner are not

e Examiner's Replies [2]	Action taken [3]
a irregular Register with 's as required for Perma tablishment is maintained, entail funds extra labour). see how changes on f work Establishment hecked. For these changes, are sanctioned and the 's office sees that they exceeded.	

The above procedure is, however, not followed in every case. If a sum of money is required for payment of advance to a member of the establishment proceeding on privilege leave the Executive Engineer, Bangalore Division, is requested to remit in cash the amount required and to charge it in his accounts to Transfers Divisional. The amount is adjusted in that month in Examiner's office by credit to Transfers Divisional and debit to Miscellaneous Advances and the amount removed from that head by debit to Establishment Charges on the return of the incumbent to duty. Instead of this roundabout and most inconvenient system of paying and adjusting such advances it would be much simpler if a bill were drawn up in the Examiner's office and presented at the Imperial Treasury for payment and charged to Establishment Charges finally as is done in the Civil Department. The Regulations clearly state that such charges are to be treated as final charges and nothing whatever is gained by passing it through the Miscellaneous Advances head. The reason urged against this system is that the D.D.O. is allowed to draw only one pay bill a month for each

The practice in the Civil Department is other than one

2 Examiner's Replies	3 Action taken

tice in the Public Works
is not to draw more
bill in each month for
each

each Division. Surely the Examiner should have the power of drawing a supply bill when there is occasion to do so. It would be the shorter and easier way of the two and would save much unnecessary labour.

193 If there be any real objections to the audit of supply bills the amounts may still be paid and charged to Establishment Charges at once. The excess of payments over audit being watched in the schedule of Establishment Charges and the audit deferred till the next month's bill is drawn up in which the charge should be included a nett payment order passed as is done at present.

194. The leave and Service Registers are maintained for all gazetted officers but the form like most of the other forms in use is obsolete, being the same as that used in the early sixties. A single page is only allotted to each and in some cases this space is insufficient. The History of Service instead of being continuous is thus dispersed in three or four parts of the register.

195. The entries do not appear to be checked or initialled by anybody. Specimens of specimen forms used in the [illegible] are to be found in Examiner's office and have been

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co or Division under
the heads - "Salaries"
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encies". The form pre-
for the public works
ent does not provide

Orders are received for the
oduction of modified adopti
his will be seen to. 16th.
has

been corrected up to a certain extent but the new or revised forms have not been introduced in the P. W. D. of this administration.

Travelling Allowance.

197. Article 559, Mysore Service Regulations, requires a certificate that camp equipage has been maintained before a claim for daily allowances is passed. By some means or other the Examiner's office has come to look upon a similar certificate as necessary to support a claim for a monthly conveyance or horse allowance although the Regulations do not require any such document. Appendix 5 of the Regulations purports to show officers to whom permanent travelling conveyance, or horse allowance has been granted, whereas such allowance have been granted in several cases but have not been included in the above appendix.

The certif
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sanction.

198. Under the old Civil Travelling Allowance Code as well as Article 1183(b) C. S. R. a conveyance or horse allowance granted to certain subordinates of the Public Works Department is forfeited when daily allowance or road mileage is drawn. The article does not find place in the Mysore Service Regulations, which after all is the authority for passing such charges. Yet this rule is enforced on the ground that it was formerly the practice to do so. It would be just as well to have this point cleared by definite instructions from Government.

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Examiner's Replies	Action taken
cate in the cases mentioned ne away with. The special ned to were regularised by when found necessary.	The certificate has since been done away with. Vide Circular No. 4 dated 15th March 1898.
sion of the provision ore Service Regulations sisedly done. See article. thing further is therefore	

199. Taking for granted that the above rule was in force it is only applicable to certain subordinates of the D.P.W. and not to Assistant Engineers as in the following case.

There is no reference to Subordinate that the c been confu allowances correctly fo ance from July 1895 in Service Regu allowances

200. Travelling Allowance of Mr. V. Kanga-sami Iyengar, Assistant Engineer, Hesser-ghatta Water Supply Division for July 1895. Instead of drawing his horse allowance for the month at Rs 45 and for the 23 to 25 and 24 and 28 travelling allowance under the ordinary rules for journeys to Bangalore and back and Yesvantapur and back he forfeits his allowances for those days under a misapprehension of the rules now in force.

201. N. Balakrishna Row, Supervisor Hesserghatta Water Supply Division for July horse allowance at Rs 30/- per mensem.

202. Allowance for 22nd disallowed by Examiner on the plea that he is not entitled to travelling allowance for journeys on rejoining from his leave. But the claim to the allowance was not on the ground of the journey undertaken to join his appointment but that having rejoined on that date he in-spected the Hesserghatta tank works. If the man rejoined before noon and did his work on that day he is entitled to his conveyance allowance for that day.

Enquiry been made The Executi disallowa

203.

2 Examiner's Replies	3 Action taken
~~o~~ authority for the rules being made applicable to ~~s~~ only. It seems to me ~~nveyance~~ allowance has ~~sed~~ with other permanent Mr. Rungasawmy Iyengar ~~feited~~ his permanent allow~~the~~ 23rd to 25th and 27th ~~&~~ 28th ~~nder~~ Article 546 of the Mysore ~~dations~~; since he drew other ~~for~~ those days.	
~~should~~ certainly have ~~as~~ respects time of joining ~~he~~ Engineer accepted the ~~nce~~.	

203. Budget grants are not noted in the audit Register nor are excesses noticed. The figures under head "Construction" for 1895-96 were :-

	Rs	As	P
Charges	104,126	14	8
Grant	90,660	"	"
Excess	13,466	14	8

204. This excess was not noticed on the ground that the total budget grant for salaries, travelling allowance and contingencies for all departments had not been exceeded.

205. This is unsatisfactory. Expenditure against all heads for which separate grants are provided should be kept within such grants, else reappropriations made. The easiest way to check charges with budget grants is to note the grants in detail in the audit registers. A progressive total of the charges if made monthly would reveal any excess or likelihood of excess which would be noticed at once.

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Contingencies.

206. The Contingent charges are entered in detail in the audit register which is unnecessary as the bills containing the same information are filed with accounts and the budget grant is not

By the lp
details are

not in detail of sub-head but only one amount for the office or department. All that need be done is to note total of bill passed with total up to date for easy check with budget grant, which should be noted at the head of the pag. Recoveries of disallowances from Contingent Bills should be watched through schedule of Establishment charges as already explained elsewhere. No register is kept in establishment section of disallowance lists issued or returned, the same procedure as that of account section being followed.

necessary subsequent are to be that the returned Monthly should th for salar elsewhere that Sala returned Governme that detai

Analysis of balances under "Advances recoverable" and "Deposits" outstanding on 30th June 1896.

207. In going through the balances outstanding the remarks made against some of the items might appear to be a repetition of objections already taken elsewhere. The remarks here are in detail of item and support the general remarks made under "Accounts."

Items enquiry h

228. Statement shewing by Division the Grant, Expenditure and the Savings or Excess under each service Head (Excepting Establishment) during the year 1895-96.

All the in the these par

Mysore Public Works Department — General Branch.

× × × × × × × ×

Foot Note) Charges to the extent of Rs. 1,184-9-10 have been incurred against this grant (of Rs. 22,402 under Foot Note)

2 e Examiner's Replies	3 Action taken
to check figures for months. Further, if details omitted for the reason Contingent Bills are rown Divisions with ccounts and filed, why ere be a detailed Register ies also, since it is uggested in the Report y Bills should also be ? And above all, the ut of India Form requires ls of salaries be shewn	
that have been pending ave all been adjusted	
information furnished tatements appended to s may be found in the printed	

but have been adjusted in Examiners office against grant of Sanitary Branch. As the total outlay of that branch did not exceed its budget grant the error in the above adjustment did not come to light.

29. Statement shewing the Budget Grants, expenditure and the savings or Excess for works chargeable to Sanitary Budget to be met from Provincial and Local Funds General.

× × × ×

× × × ×

Foot note) This item (of Rs 3,319/- under Tools and Plant) includes Rs 1184-9-10 chargeable to Public Works Budget but erroneously adjusted against this grant in Executive office.

Concluding remarks.

231. The Staff generally seem competent to do their work and only require a little more supervision.

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Examiners

Mr Biddulph's Report

Moore Esq.

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Asst. Engr. S. M. P. W. & Ry: Accts.

12/8/98

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Mis 549

From

The Superintendent of
Government Stationery

Stationery

To

The Secretary to the Government
of Mysore
General & Revenue Department

Q727-97-9

Dated Bangalore 17th August 1898.

Sir

In reply to your letter No.
782-90
Mis:190 of 14th July 1898. calling for a
detailed report showing how far
the defects and omissions pointed
out in Mr Biddulph's report on
the Examination of accounts of the
Stationery Depôt have been rec-
-tified. I have the honor to inform
you that Paras 12, 13, 14, 15 & 17 only ap-
-pear to me to call for any reply

As

As regards Para 12 the suggestion mentioned therein have been adopted from 1st July 1897.

Para 13. The stock book is submitted monthly and initialled by me

Para 14. The words "checked and agreed" have been duly entered under the checkers signature.

Para 15. I would beg to suggest that the end of December or begining of January be the time allotted for taking stock as that time is found most convenient and that a seperate report be sent in on this stocktaking by April 1st according to Para 17. As the articles in the Stationery Depôt are numerous and cannot all be finished in one day I have suggested that from

December

December 15th to January 15th be allotted for this stock taking.

I have the honor to be

Sir

Your most obedient servant.

H H Sparks

Superintendent of

Government Stationery

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The Superintendent,

Govt. Printing in Mysore

(22)

To The Secretary to the Govt. of Mysore General and Revenue Depttto

Dated 14th

Despatched September 1898

Received

General No. 853

No.

Enclosure No.

Reporting on the examination of the stock furnaments and current of the Central Press Bangalore

G 727-97-10

G

16/9/98

No.

Office of the Supt. Govt. Printing
Bangalore 14th September 1898.

From

The Superintendent
Government Printing in Mysore

To.

The Secretary to the Government
of Mysore
General and Revenue departments

Sir,

With reference to your docket No: 1751/401 dated 4th August 1898 requesting me to submit a report on the result of the examination of the stock taken by me.

I have the honor to inform you that in April last I took stock of the articles in stores and those in use. The stock is divided into two heads permanent and current. The permanent stock comprises machinery of all descrip-tions

Composing cases their stands.
Galleys and their racks

Current stock comprises perishable articles such as type and binders requisites.

Stock had not been taken for some years passed and I could find no references.

From 1st July 1897 Invoice books had been opened as suggested by Mr. Bidwell in his report upon the accounts, these were

were duly posted and all invoices pas=sed in them and duly numbered. From the same date receipts and issue books were also started and which have been duly kept and posted up, by this means the actual stock in hand can easily be arrived at.

Permanent stock. The Oil Engine procured from Messrs Greaves Cotton & Co. Bombay was started in March 1897 and has worked satisfactorily, the only fault being that it occasionally runs hot when there is a pressure of work when it has to be stopped to allow of its cooling, this shows that it is insufficient to run all the presses for any length of time and a proposal has been made for another 8 h.p. engine to take its place when this occurs or should it break down at any time. There were originally 10 machines and 7 hand presses one treadle or platten machine and two galley presses in the machine room and two guillotine machines, two ruling machines, one backing machine, one hot press, two ~~Printing~~ Embossing presses, one perforating machine and three numbering machines in the binders department and one Athol press in the drying-room. Of these five machines in the printing room are of very old pattern and nearly worn out and when the engine was started it was not thought safe to put two

oldest machines on to the engine so they were removed to the Central Jail Press to be worked by manual labour, subsequently it has been found that the remaining three old machines cannot bear the strain and they are continually breaking down and requiring repairs it has therefore been proposed to distribute these three old machines between the Central Jail Press and branch press Mysore and substitute five new ones in their places. The other machinery is in fair order but requires constant attention. The cases and their stands are in fair order but it will remain to be seen whether they are sufficient for requirements when the different departments have been separated and put into working order.

Current stock. This is all entered in the receipt and issue registers and the initials of any one taking such articles obtained against the entries, the worn out stock is also now being received back into stores before new is given out where practicable. This old stock will be kept apart and sold by public auction when it has sufficiently accumulated. Owing to the rush of work it has not been found

possible to take stock of the type in hand, this however will be done as soon as opportunity occurs.

The stock in hand of the other articles in stores was found to be correct with the accounts

I have the honor to be
Sir
Your most obedient Servant.

H H Sparks
Superintendent
Govt Printing in Singapore

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2974
Dis: 11th 97.

DEPARTMENT

189

From

The Comptroller, Mysore Govt.

(24)

To

The Secretary to the Govt. of Mysore,

Dept.

Dated

Despatched

Received

No.

No.

9727-97-11

SUBJECT MATTER.

Stating that the Dy Commrs & Dists who were addressed on the subject are unanimously of opinion that no change is desirable in the present practice of including charges of more than one major head of account in one abstract Contingent bill. which has been working satisfactorily hitherto.

-9-98

Subm^d - to Secy

1/10 This may be forwarded to A C O where the file relating to Mr Biddulph's reports is before the Bench

2/10/98

No 2168/708

Treasury Account DEPARTMENT.

OFFICE OF THE COMPTROLLER, MYSORE GOVT.

Bangalore, 23rd September 189 8

From

E R. SUBRAYER, Esq.,

Comptroller, Mysore Govt.

To

The Secretary to the Govt. of Mysore,

General and Revenue *Dept.*

Sir,

Sent to PHO on 4.9.98

In continuation of my letter No. 1113 / Gr;II.445 / Mis 607 dated 5th August 1898, I have the honour, with advertance to my remark, against Contingent Audit 132(b) in the Statement shewing the Charges proposed by Mr: Biddulph in this Office Manual that have not been carried out, to state that the Deputy Commissioners of Distr-cts who were addressed on the subject are unanimously of opinion that no change is desirable in the present practice of including charge of more than One Major head of account in one Abstract Contingent bill, which has been working satisfactorily hitherto.

The rules in the Civil Account Code in regard to these charges are intended to facilitate Audit and Classification of such charges in the Account Office but the labour saved in the Account Office will not be in proportion to the trouble and labour which will be entailed on Heads of Offices in preparing One Abstract bill for each Major head of Contingent Charge and again furnishing Detailed Bills to account for the amounts drawn on these Abstract bills.

I concur with the Deputy Commissioners in

in thinking that the present pratcice of drawing up One Abstract Contingent bill for charges under more than one Major Head of Account and accounting for it in one Detailed Contingent bill reed not be disturbed as no inconvenience has hitherto been felt in the matter of Audit and Classification of such Charges, by my Office and for a Small Province like this the more elaborate procedure prescribed in the British Code is not absolutely necessary.

I have the honour to be,

Sir,

Your most obedient servant.

for COMPTROLLER.

To

The 1st Asst to the Resident

in Mysore.

Sir,

Adverting to your letter No. 2641 dated 28th May 1898, and subsequent reminders Nos. 4744 dated 15th September 98 and 1726/89-69 dated 20th April 99, onquiring how far Mr.Biddulph's proposals in the manuals prepared by him had been given effect to, I am directed to state that orders were issued on the 15th December 97, directing the adoption of the provisions of the manuals as far as might be possible in the offices of the Comptroller in Mysore, the Examiner P.W.Accounts, the Military Assistant to Govt, the Chief Commandant Mysore State Troops, and the Palace Controller.

2. These orders have been given due effect to in the several offices concerned except in the particulars specified and explained in the Appendices marked A, B & C.

I have &c,

C.S.

Memorandum A.

Statement showing certain additional rules and changes proposed in Mr. Biddulph's Manual which have not yet been carried out by the Comptroller's office, and the reasons for not doing so.

Additional rules and changes proposed in the Manual.	Deviations or Omissions	Reasons.
General procedure		
Rule 3. Four days' late attendance during a month entails forfeiture of one day's casual leave.	Under the office order such late attendance entails loss of one day's pay.	The existing practice works well & the rule in this Manual has to be modified accordingly.
22. All true copies to go with Official papers should be signed by the Officer in charge of Record Branch	These are signed by the officers in charge of the respective groups.	When ~~a separate~~ one of the Protestant women now under training ~~Officer~~ becomes qualified available for the Record Dept., the rule will be follo
Treasury Account Department		
List of Payments & Cash Account		
Rule III. Travelling allowance bills for which detailed bills have not	This rule has to be modified.	Travelling allowance bills are pre-audited in this Province, and no separate detailed

Additional rules & changes proposed in the Manual	Deviations or omissions	Reasons.
been received should be posted in the objection books.		bills are received therefor
117. Bill & deposit lists are required to be posted by the district auditor in the classified abstracts before they are made over to the deposit & bill checkers.	The amounts are posted from the Treasury Cash account after the lists are made over to the deposit & bill checkers.	The totals of the lists are checked with the figures entered in the cash accounts & marked "agreed" by the accountant as in the case of other subsidiary returns, and the amounts are likewise posted in the classified abstracts from the cash accounts. I don't ~~see any reason for making any~~ deems unnecessary to make any exception in the case of deposit & Bill lists. The Civil Account Code is silent on the point. The rule will lead to delay in the audit of these lists.

Additional rules & changes proposed in the Manual.	Deviations or Omissions.	Reasons.
Establishment audit.		
Rule 118. The audit Register should be opened in accordance with the articles 12 to 815 of the Account Code & should provide for audit of four years payments.	The rule is not carried out in its entirety. The register provides only for one years payments. The detailed scale is recorded in the body of the register itself & not on a fly leaf as it is not required for the present form.	The change is simply intended to facilitate work in the office & to obviate the necessity for posting the scale of establishments every year instead of once in four years. The Comptroller will be instructed to carry out the change if in his opinion the object aimed at is likely to be attained by so doing.
127. There should be a separate page for the totals of each establishment having more than one section.	This is not observed except in one or two cases.	as above.
Contingent audit.		
132. (b) Charges of more than one major head of service should not be included in one abstract Contingent bill.	This rule cannot be worked conveniently in this Province.	A Deputy Commissioner is in charge of several Departments and the contingencies of these Departments which

Additional rules & changes proposed in the Manual.	Deviations or omissions	Reason
		are debitable to different major heads are for the sake of convenience drawn on one abstract contingent bill and as no special advantage is gained the proposed change the existing system is continued. The Deputy Comm^rs who were consulted on the subject are unanimously of opinion that no change is desirable in the present practice.
Broad sheet of advances & suspense.		
156. The objections should be reviewed quarterly	These are reviewed half yearly	This will be done on receipt of early attention when the Departments & Treasury Officers get to be more punctual in the disposal of this Office objection statements.
Filing of Vouchers & disposal of accounts		
159 (a to g) Vouchers are required to be classified & filed.	All the Vouchers of a District are kept in the Monthly bundle.	No inconvenience or delay is felt under existing arrangements of Monthly bundles

Additional rules & changes proposed in the Manual.	Deviations or omissions	Reasons.
Pension.		
201. Pension applications to be supported by preliminary verification certificates.	Pension applications are sent once for all for final verification.	This is done to expedite the final disposal of the applications, and obviates delay and double work in this office.
211 & 212. Applications after verification to be sent up with the application register to the Officer in charge for noting therein the period he desires to verify, and then the book of establishment to be sent for verification and return.	This is not done now.	This will be done as soon as ~~a separate~~ one of the Probationers Officer becomes available for charge of the special audit.
222 & 223. Order sanctioning a gratuity should be noted in the Register, and the entry is attested by the Officer in charge.	The order is noted immediately on its receipt, but the entry is attested when the bill is signed by him.	Vide See remarks above.

Additional rules & changes proposed in the Manual	Deviations or omissions	Reasons
233. Government orders sanctioning Military Pensions to be entered in the Military Permanent Payable order register, and the consecutive number given on receipt of the Permanent Payable orders from the Chief Comman-dants' Office.	Government orders are noted after the receipt of P. P. orders which are not prepared in this Office but in the Chief Commandants.	The consecutive number & full particulars are given in the roll & not in the Govt. order for reasons given the 2nd column.
Deposit		
255. When a dead account is reopened the amount will be adjusted by a transfer entry debiting Inis: refunds & crediting current accounts	This rule is not quite correct, and has to be altered.	The lapsed items of deposits are now credited to a separate head "Savings Bank Dead account" under Public Debt & not to Miscellaneous as in the case of other deposits & when any account is reopened the amount should therefore be debited to the same head to which it was credited & not to Miscellaneous refunds.

Additional rules & changes proposed in the Manual.	Deviations or Omissions.	Reasons.
Bill audit.		
258. The monthly agreement sheet & the Broad sheet must be laid regularly before the Officer in charge m. or before the 15th of the second month.	These sheets are examined and initialled by the Examiner.	This will be done when one of the Deputy Comrs becomes available for duty in charge of this branch of the Office.
Loans.		
262. On receipt of a Govt. order sanctioning a loan, the Treasury Officer should be instructed to pay the amount, the fact at the same time being intimated to the borrower.	Intimation is not sent to the borrower.	Necessary intimation is sent by Govt. to the party direct or through the Deputy Comrs. concerned. There is therefore no necessity for this Office also doing the same
263. The periodical account and statement of demand should be made up & sent to the Comrs who debtor a month deal with the	Periodical accounts made up and statement of demand sent to the Deputy Comrs	Demands are always made by Deputy Comrs and so the statements of demand are sent to them for necessary action.

Additional rules & changes proposed in the Manual.	Deviations or Omissions.	Reasons
before the due date	debtors direct. In case of house building advances a statement is sent to each officer who has taken the advance.	

Departmental Accounts

Forest

269(b). The monthly account sent by the District Forest Officer & the Conservator to be audited.

No account is received from the Conservator

Sheet received from the District Forest Officer is audited. The working of a Forest Code is under the consideration of Govt.

269.(d). The Forest accounts of the District Forest office to be audited through the agency of the outside audit branch of the Comptroller's Office.

This is not done, as the outside audit scheme has not yet been sanctioned.

Outside audit scheme under consideration.

Stamps

317. The Stamp accountant is

No value is recovered.

The Rule in the Manual has to be altered -

additional rules & changes proposed in the Manual	Deviation or Omission	Reason.
responsible for watching recovery of the value of stamps supplied to the Residents' Treasury.	The rule laid down in this Manual has therefore to be modified.	
Palace		
318-324.	Under correspondence & Govt. orders are awaited.	
345. Rules regarding the departmental accounts to be found in chapter 52 of the Civil account Code.	Old forms are continued pending the orders of Govt. on the reference already made on the subject.	Under consideration.
Book Department.		
386. The instructions contained in articles 1316 to 1333 should be followed	Trial Balance (article 1331) sheet was hitherto being prepared annually instead of quarterly.	The sheet is now being prepared half yearly and the interval is considered sufficient.

Additional rules & changes proposed in the Manual	Deviations or omissions	Reasons
Review & verification of Balances		
394 to 399 Review & verification of Balances.	A formal report on the balances as required by article 1419 of the Account Code Volume II, is not prepared but a statement showing the total receipts & payments of each public debt head together with the opening & closing balances of the year is appended to the annual financial report of this office. Only balances of loans, Deposits, Bills, "Advances & Suspense" "Permanent Advances" and Cash Balances are verified.	This will receive early attention.

Additional rules or changes proposed in the Manual.	Deviations or Omissions	Reasons.
	according to the Codal instructions. As regards balances under other heads there are (very many but) differences under almost all heads. Arrangements have been made to adjust the old differences & to carry out the rules contained in Chapter 69 of the Account Code.	

end 14

B

B

Notes on the Office Manual by the Examiner Public Works Accounts, Mysore, compiled under the orders of Mr. J. H. S. Biddulph, Deputy Auditor General, Bengal.

(2)

Paras relating to practice already in force and those since adopted are not touched on. But the paras not yet introduced are enumerated below with reasons therefor.

Particulars	Paras in the Manual	Reasons for non-adoption, &c.
Establishment Audit		
Objection Book	146(a)(4) 22 & 28(9). 34	The present system of keeping office copies of lists of Disallowances answers well. This book will entail extra work.
Progress Register	146(a)(6). 16, 22, 28(9) & 69.	Separate Register will not be necessary as the required information is noted in the Establishment Register.
Leave & Service Register of Gazetted Officers	146(a)(8), 49, 50 & 51.	Government of India modified form is in the press. The entries

Particulars	Paras in Manual	Reasons for non-adaptation if any
		entries will be transcribed in them when the supply is received
Register of Receipt Application	114(a)(ii) 45 + 47(1) + (4).	The application are specially drawn by the Comptroller This Office has only to verify Services.
Register of Secured Officials	114(a)(11) + 48(4) + 57	Under the rules since modified such applications are sent by Heads of Offices direct to the Insurance Secretary
Returns of the audited Salary and Travelling Allowance Bills to Central Office	114 Files (W 42), 35, 36 & 123	These are recorded in the Executive Engineers Offices & their returns to the Central Office of Accounts will contain certain labels in the former, inasmuch as they will have to maintain Copies of the same. All particulars thereon

Particulars	Paras in the Manual	Reasons for non-adoption, &c.
		therein contained are already available in the Examiner's Establishment Register.
Establishment Register	15 and 18.	The modified form of the Government of India is in the press and will be adopted from the next Official year.
Check of distances entered in journals of occupation	27 & 28 (2) (b)	This is done as far as possible from road maps. But the Superintending Engineers are to exercise this check - vide para 3 of Notes on Form No 22 A
Accounts Audit		
Review of Audit	74 to 77.	Some accounts pass to Examiner thro' the Assistant Examiner & others thro' the Head Accountant. All are reviewed monthly. —

Particulars	Paras in the Manual	Reasons for non-adoption, &c.
Separate Schedules for different debits & Credits.	100 D.E.F.G.H.I & J.	All credits & debits are detailed in one Schedule. (Government of India old form) under different heads.
Schedules of Stock Purchases & Sales	100 L & M.	These are rendered in one Schedule as per Government of India old form. Separation will not be advantageous.
Schedules of Rents of Buildings.	100 R (1).	Printing names of buildings will entail extra work & the Rents as a separate form will have to be printed for each Division and the Local Government have ruled that the printing work should be reduced as much as possible

Form

Particulars	Parasiuttee Manual	Reasons for non-adoption, &c.
Final Receipts	103(20)&(21)	Form on yellow paper is in the press and will be adopted.
Bills of Purchases Contract Certificates	103(22) to (27)	Are not received from Executive Engineers under local rules.
Registers of Audit Notes objection-able Items Statement	110	No separate Registers are kept as each document gives the required information.
Preparation of Audit Notes in Examiner's Office	114 to 122	Under the old system of the Government of India, the Audit Notes are prepared in Executive Engineer's Office. No change in the procedure appears desirable as it has the advantage of keeping the Superintending and the Chief Engineers aware of the irregularities at an earlier d.

Particulars	Paras in the Manual	Reasons for non adoption, &c
Completion Reports	Latter part of para 133	There are, under local arrangement, filed in Examiner's Office only such reports as require Superintending Engineer's orders are sent to them.
Inspection of Division Offices twice a year — Omitting a Inspection Report of Division Office	135 — 139 —	Made once a year as required by Code. The report in manuscript is sent to the Public Works Secretary and with his orders communicated to the Executive Engineer concerned thro' the Superintending Engineer. To print it will cause delay. — Moreover the report in full is not necessary for other Executive Engineers. But

Particulars	Paras in the Manual	Reasons for non-adoption, if any
		in future such portion of the orders as is necessary for general information will be communicated in a circular to all Executive Engineers
Booking		
Register of Exchange Accounts	152 to 154	Separate register is not necessary as the monthly accounts to the Comptroller are prepared direct from the Executive Engineers Schedules of Receipts and Expenditure.
Annual Exchange Accounts	162	This is never called for by the Comptroller nor does he send one to this office in exchange.
Register of Transfer transactions	142 to 149 & 316	We have no transfer transactions beyond the Province.

Adjustment

of

Particulars	Paras in the Manual	Reasons for non adoption &c
		of all transfers within the Province in the Province into which they are sent to
Correspondence & Records		
Examination of fair copies	219	We have a separate Head Clerk who examines fair copies of all documents.
Index Book	222	The Correspondence Registers as now maintained are sufficient for all purposes.
Reminders	226	Are sent monthly - 15 days as prescribed would be too short an interval.
List of Inward papers undisposed of	229	Prepared Quarterly instead of monthly.
Memo of letters copied	232	We have no separate Superintendent

Particulars	Paras in the Manual	Reasons for non-adaption &c.
		Superintendent
Progress Report for each Section	274	We do this on Quarterly already and it is found to answer all purposes.
Office Order Book	280 & 281.	The division of the Order Book in three parts & the printing of parts II & III do not seem necessary as mostly personal matters are notified in it.

General

Here and there in the Manual initialling in Registers is required but the forms do not provide for this, nor does the Public Works Code so enjoin. In future when it can be done initials will however be inserted.

Executive
P.W. Accts

MEMO. B.

Showing the progress made by the Military Department in giving effect to Mr. Biddulph's proposals.

1st. The Kunigal Stud Farm has been separated from the Chanda Fund, and put on its own basis. The chrges connected with the Farm are now met by Government.

(a). Advances from the Chanda Fund to meet charges against the other funds have also been put a stop to.

(b). Steps are being taken to include in their proper places, in the Military Budget, such sources of income and heads of expenditure as have been noted by Mr. Biddulph, as not belonging to this Fund.

2nd. As regards the Cloth Surplus, Stable and Manure Funds, proposals for closing these in accordance with the suggestion of Mr. Biddulph are under consideration.

Arrangements have been made to open a profit and loss account in lieu of the Cloth Surplus Fund.

3rd. A permanent advance of Rs 2000 has been sanctioned by Govt to meet the charges connected with local purchases for the Military Stores.

The forms and registers prescribed by Mr. Biddulph for the store Department have also been authorised and will be introduced as soon as printed.

th. The books connected with the retiring Fund are now kept in the form proposed by Mr. Biddulph, and in accordance with his suggestions the amount at credit of this fund has been transferred from the Bangalore Bank to the Madras Bank.

The rules proposed in connection with this fund, arrange for the receipt by the Comptroller of periodical returns showing the transactions of the Fund.

th. The Chief Commandant, as advised by Mr. Biddulph, has issued orders for the training of Non Commissioned officers to eventually replace the present Regimental Writers.

th. The forms proposed by Mr. Biddulph for the Regimental accounts have been prepared, and these will be introduced shortly.

To

The Resident in Mysore.

Sir,

Adverting to your letter No. 2641 dated 28th May 1898, and subsequent reminder No. 4744 dated 15th September last, enquiring how far Mr. Biddulph's proposals in the manuals prepared by him had been given effect to, I have the honor to state that orders were issued on on the 15th December 97, directing the adoption of the provisions of the manuals as far as might be possible in the offices of the Comptroller in Mysore, the Examiner P.W.Accounts, the Military Assistant to Govt, Chief Commandant Mysore State Troops, and the Palace Controller, and that from replies received it is seen that the manuals which for the most part have recognised and embodied the existing practice of the several offices referred to, are followed as a guide therein, that most of the new rules therein have been already brought into operation, ~~that in the case of such proposals as necessitate an alteration of the forms hitherto used, the printing of new forms is awaited, that in some cases the present practice is found suited to local requirements & to need no modification, that in certain matters the introduction of the proposed changes has been deferred pending the~~

~~the Probationers entertained in the Comptroller's office last year becoming qualified for independent charge of Sections, and that in a few cases sanction is awaited to the strengthening and reorganisation of existing establishments, proposals for which are under the consideration of Govt.~~

2. The Comptr, Mysore Govt, ~~states~~ shows in the report of the that Chapters 1 to 4, Chapter 5, Departmental Accounts with the exception of section 14 relating to Palace and Forest Accounts, and Chapters 6 to 10 of the Manual intended for his office are in operation with the exception of a few of the changes proposed ~~thereon~~ which have not yet been carried out for the reasons explained in Statement A appended. The question of the auditing of Palace Accounts is under the consideration of Govt as also the draft of a Forest Code, and early orders will be issued on the subject. Chapters XI to XIV and XVI of the Manual which relate to Regimental Accounts, Military Accounts of Horses, Transports, Military pay allowances and pensions, and the rules in Chapter XV regarding Comptroller's Military audit are ~~likewise~~ under the consideration of Govt, ~~In the meantime the progress made by the Military Department in giving effect to Mr Biddulph's proposals are briefly shown in Memo B appended~~, as also the proposals made by the Military Assistant and the Chief Commandant in regard to an increase of establishment and by the Comptr, in regard to the organisation of an establishment

In the meantime the Palace accounts are prepared in accordance with the instructions contained in Chapter XIV of the Manual ~~of~~ the maintenance of proper Cash Books & Ledgers by the Treasury Officers has also been

for outside audit. ~~In the meantime~~ While the progress made by the Military Department in giving effect to Mr. Biddulph's proposals are shown in ~~in~~ Memo B appended.

3. The accompanying statement marked C shows such changes in the existing practice proposed in the manual for the office of Examiner P.W.Accounts, as have not been carried out, with a brief explanation of the reasons therefor. In other respects the manual is generally followed as a guide and the instructions contained therein are being carried out.

I have &c.,

Dewan.

PR 1206

No. 2705
89·96

FROM

THE FIRST ASSHTANT TO THE RESIDENT IN MYSORE.

11801

To

The Dewan of Mysore.

97-27-14

Dated Bangalore 21st June 1899.

SIR,

(26) See I am directed to thank you for your letter No.7721/F1.898 dated the 26th April 1899, reporting that orders had been issued for the adoption of the provisions of Mr.Biddulph's Manuals, as far as might be possible, in the offices of the Comptroller in Mysore, the Examiner Public Works Accounts, the Military Assistant to Government, Chief Commandant Mysore State Troops, and the Palace Controller.

2. The Resident observes that there are several points of some importance which are still undisposed of, and will be glad to receive a further communication showing in what manner they have been dealt with. Colonel Robertson does not at the present juncture propose to offer any criticisms on the rejection of some of Mr.Biddulph's suggestions; he hopes however the Durbar will bear in mind that in all strictly account matters Mr.Biddulph is an exceptionally capable authority, and that merely for the sake of saving clerical labour it appears hardly judicious to curtail

compliance

compliance with his recommendations.

3. I am to add that the adoption, once for all, of complete accounts manuals, to be undeviatingly followed, seems to the Resident to be a measure, the value of which can hardly be overestimated. The sooner this is done the easier it will be for the officer who is to examine the accounts before the termination of the minority, to pronounce upon the entire system as modified under Mr. Biddulph's advice

Vide para 3 of this office letter No.2641 dated the 28th May 1898.

I have the honor to be

Sir,

Your most obedient servant,

First Assistant Resident.

4727-97-15

25-7-00

(34)

My dear Srinivasiengar

Your D O letter dated 22 Instant enclosing copies of correspondence between your office and the Residents in regard to this Office Manual compiled by Mr Biddulph

2. I have issued orders to follow the rules in the Manual in their entirety except rules 111 & 235.

3. In rule 111 mention is made of Abstract Travelling Allowances while Rule 235 lays down in detail the pre-audit of detail Bills once for all so they are received in this office for such audit before payment is made at the Treasuries. If rule 235

is to be followed the words "and Travelling allowance after "Contingent" have to be omitted from rule 111.

4 Rule 255 appears to be inconsistent with Rules 252 & 253 dealing with Dead Accounts under Savings Bank Deposit - Under Rule 253 such deposits as have to be transferred to "Dead Account" are to be debited to "Current Account" and credited to Dead Account" not to Miscellaneous (Government Account). If therefore the deposits so credited were to be revived by debit to Miscellaneous Refunds (Government Account) as laid down in Article 255 the credits under "Dead Account" will accumulate and remain as credits in the Balance Account without

any chance of adjustment.

In these circumstances I am unable to follow these two rules without deviation and would request you therefore to make a reference to Mr Biddulph for further instructions on the point.

6. As regards the compilation of a separate Civil Account Code for this Province, the compilation of the 2nd Volume has been prohibited by the Comptroller General & in the case of the 1st Volume permission has been granted on the condition that the book should not be made available for sale to the general public.

As the Resident desires that there should be no deviation from Mr Biddulph's suggestion and consequently no adaptation as far as possible,

suggested in para 21 of the Dewan's letter to the Resident dated 29 September 1896, I do not consider it worth while to compile an expurgated edition of the British Code. If however the Government desires, the rough compilation already available in my office will be examined and more and sent to the press. I may however state that such compilation cannot be issued to private individuals, as many of the local laws

7. The two enclosures Nos 2 & 5 are herewith returned as desired by you.

I am,
Yours very Sincerely

G. Abdoonya

4727-97-16

9/8/00

(38)

My dear Mr. Sreenivasiengar,

In continuation of my reply of 3rd instant I beg to say that to carry out all that is laid down in Mr. Biddulph's manual would involve a considerable increase of Establishment. It is as much as I can do to keep pace at present with current work. Following the manual in its entirety would entail extra work in divisions also. Of late, Death has been busy among my Accounts staff, and there have been one or two retirements. It is hard to get trained hands, while the Scale of Salaries is so limited that there is not sufficient inducement for good men to come forward. I labor under many difficulties here.

2. Mr. Biddulph's manual is based upon the Government of India leads. To reduce work and Establish

the Government of India Code was modified to suit local requirements. This modification was sanctioned in Government Proceedings No. 34 / 3662-81 dated 8th September 1884. As the orders contained in the above have been adhered to, Mr. Biddulph's Manual requires modification accordingly and which is allowed in Government's Proceedings No. 49-52 / D.C. dated 15th December 1894. But As follow-the proposals of Mr. Biddulph undeviatingly orders of Government will be required as the accounts and Returns which were found unnecessary for the Province, and therefore reduced, will have to be adopted again. Local requirements are to be kept in view, and I think it would be desirable that you kindly refer case officially to the Public Works Secretary. I will be then called upon for a report, and I am certain that Hicks will see the reasonableness of my arguments and

Support

support me. This should certainly convince the British Resident. Where possible we shall be, and are, introducing Mr. Biddulph's proposals.

Yrs. V. Sincerely,
J. John Bredon

To
C. Trevelyan Esq.

P.S. In Appendix B several minor matters have not had place.
J.J.B.

14634

2-1

(42)

97-27-97-19

Draft-file

1

14632

1/10

Proceedings of the Govt of Mysore -

Read

The following extract from Comptroller's letter dated 25th July 1900, reporting the extent to which effect has been given to the proposals contained in Mr. Bid-dulph's Manual: —

2 I have issued orders to follow the rules in the Manual in their entirety except rules 111 & 255.

3. In rule 111 mention is made of abstract Travelling allowances while Rule 235 lays down in detail the pre-audit of detail Bills once for all as they are received in this Office for such audit before payment is made

at the Treasuries. If rule 235 is to be followed the words "and Travelling allowance" after "Contingent" have to be omitted from rule 111.

(4) Rule 255 appears to be inconsistent with Rules 252 and 253 dealing with Dead accounts under Savings Bank deposit. Under Rule 253 such deposits as have to be transferred to "Dead account" are to be debited to "Current accounts" and credited to "Dead account" not to "Miscellaneous (Govt. account) If, therefore the deposits so credited were to be revived by debit to Miscellaneous refunds (Government account) as laid down in Article 255 the credits under "Dead Account will accumulate and remain as credits in the Balance account without any chance of adjustment.

In these circumstances, I am unable to follow the two rules without deviation and would request ✕ ✕ further instructions on the point.

As regards the compilation of a separate civil account code for this Province, the compilation of the 2nd Volume has been prohibited by the Comptroller General and in the case of the 1st Volume permission has been granted on the condition that the book should not be made available for sale to the general public.

—

Order thereon No. 2921 R 7787-92
dated Mysore, 6th October 1900.

Government are glad ~~the decision reached~~ that the Comptroller, has found it possible to give full effect to

give full effect to Mr Biddulph's recommendations in his Office Manual. The action taken by the Comptroller is approved.

2. Regarding the doubt he entertains ~~as to regard~~ as to the proper effect to be given to Rules 117 and 255, Government observe that, with regard to travelling allowance bills, as the pre audit system is in force in Mysore and no such bills are paid before audit, the words "and travelling allowance" after "Contingent" may be omitted as proposed by the Comptroller. With regard to rule 255, the Comptroller will suggest such modification of the rule, as would prevent the credits under Dead account accumulating and remaining as credits in the balance account without adjustment.

3. As regards the

compilation of an ab-
-purgated edition of the
British Civil Account
Code. Govt. observe that
there is much in Volume
I thereof that is not
applicable to Mysore —
The Comptroller will there-
-fore be requested to com-
-plete his compilation
of the Volume, retaining
only such of the pro-
visions as are applicable
to Mysore, and arrange
to have the same printed,
~~at the~~
~~Cutch by Decembr next~~ —

as early as possible
after October
the office of Govt
will

3/10 Mysore

Q 5/10/1°

Secretary.
"

To

The Comptr Mysore Govt.

R727-97-18 (143)

1900

To

The First Apistaint
to the Resident in
Mysore -

Dated Mysore October
1900

Sir

Adverting to your
letter No. 2705 dated
'89-96'
the 21st June 1899 and
subsequent reminders
— the 'delay' in reply-
ing to which the Durbar
very much regret —, I
am directed to state
that the Comptroller
reports he has given full
effect to Mr Biddul-
phs recommendations,
except as regards rules
111 and 255 of the
Office Manual, relating
to abstract travelling

Dr. 1 & 17

14631
Aff. 1
2/11
5/10

No 2922 dt. 6-10-00
R787-92

Enclose

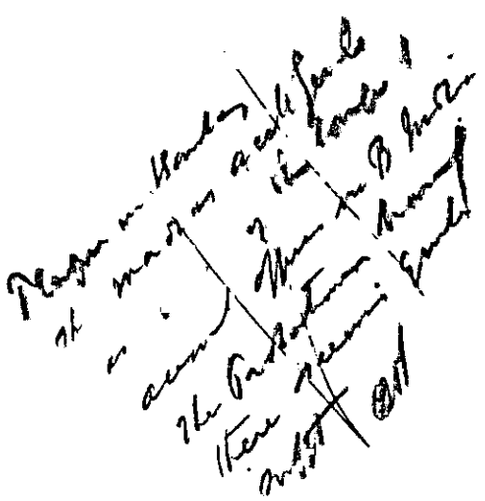
allowance bills and Savings Bank Deed accounts, on both of which points the Government have passed separate orders of which, a copy is forwarded herewith, for the information of the Honorable the Resident.

2. In this connection, I beg to invite reference to the proposals contained in para 23 of Sir K. Sheshadri Iyer's letter No. 21 D dated 29th September 1896, in regard to the departmental training to be secured for selected young men of Mysore in the British account system, as also to para 6 of letter No 2 D dated 15th December 1897 in which the entertainment of 3 young men with high educational qualifications was reported with the hope that the Government of India would afford the Durbar the necessary help

× Sl: roll in Secy A

(×) Sl No 30 in Secy A

in the matter of securing for them departmental training in some large account Office, and to state that the Comptroller now reports that these Probationers have since learnt work and qualified themselves for charge of responsible duties. In addition to the preliminary training these Probationers have already acquired in the Nagpur Comptroller's Office, the Durbar deem it desirable that they should be sent to the Office of the Accountant General, Madras ~~and Bombay~~, and receive some training there for at least 6 months so as to enable them to have a thorough insight into the British system of accounts. The Durbar will, therefore, feel much



obliged if the Honorable the Resident will kindly arrange with the Accountant General, Madras ~~and Bombay~~ for the requisite training being given to the said 3 Probationers and to give them an opportunity to appear for their departmental examinations in due course.

3. I am to add that on the completion of such training, arrangements will be made for a thorough periodical inspection of Moffussil Treasuries and for an outside audit.

4. Orders have been issued that the other Departments concerned should also give very early effect, to the fullest extent possible, to Mr Biddulph's recommendations as

suggested in your letter under acknowledgment

5 The Draft Forest Code prepared by Colonel Campbell Walker has been under consideration for some time past and is now being remitted to Her Pujot for such revision before issue, as he may consider necessary -

6. Another point which the Durbar wish to bring to the notice of the Honorable the Resident is the inconvenience which would be caused by the orders of the Comptroller General interdicting the sale, to the public, of the 1st Volume of the Civil Account Code - The officials employed under the Durbar in the Treasury and the Account departments are suspected to be

thoroughly conversant with departmental details and are also required to pass an examination thereon; and the Durbar would therefore beg to suggest that though the Volume may not be made generally available for public use at least the officials employed under the Durbar who are required to pass the local accounts examination, and the Examiners, may be permitted to make use of the Volume on the express condition that the same is for their bonafide personal use.

I have &c

5/10/1900

Secretary.

3/10/1900

THE RESIDENT'S OFFICE.

No. 5637
89.96.

Bangalore, the 31st October 1900

(46)

Q.7.27.97-19

Copy of the following letter forwarded to the Officiating Dewan of Mysore for information with reference to paragraph 2 of his office letter No. 2922/R. F. 87.92. dated the 6th October 1900.

for

First Assistant Resident.

S.V.

Letter No. T. 529 Genl/7639 dated 23rd October 1900.
from the Accountant General, Madras. to the
Assistant to the Resident in Mysore.

In reply to your letter No. 5410/89 A
dated 19th October 1900 enquiring whether
arrange for the requisite training in my
of three probationers for the Mysore Acc
office, I have the honor to state that

see no objection to the proposal and will do my best to give them the opportunities of learning their work – it being distinctly understood that they are to be in all respects so far as discipline concerned on the same footing as members of the establishment and comply with all the rules and regulations of the office and any orders which I may think fit to give them.

2. As soon as finial orders for the deputation these men are issued, I propose to put myself communication with the Comptroller, Mysore, the settlement of the details.

---

(48)

R. 727-97-20

Read

Letter No. 9 $\frac{529}{7639}$ Genl.
dated the 23d October
1900, from the Ac-
-countant General,
Madras, received
with Memo from the
First Apistant to
the Resident in My-
-sore; No. $\frac{5637}{89-96}$ dated
the 31st October 1900.

Rso $\frac{3842}{R87-96}$ 8/11/00 Order thereon
R87-92
cc: 1.

Copy of the fore-
-going will be com-
municated to the
Comptroller, Mysore
Government, who is
requested to arrange
at an early date,

in consultation with the Accountant General, Madras, for the deputation of the three Account Probationers to undergo training in the office of the Accountant General, Madras, and report for the information of Govt. the details as finally settled. If the Comptroller cannot spare all the Probationers at one time, he will arrange for their deputation by turns -

2 The Probationers should be made to understand distinctly that, during the period of their deputation, they are to be in all

respects, so far as discipline is concern-ed, on the same footing as Members of the Accountant General's establish-ment, and comply with all the rules & regulations of the office and ~~the~~ any orders which the Ac-countant General might think fit to give them -

3 As the Probationers will, during their stay at Madras, be probably put to additional expenses, the Comp-troller is requested to favor the Govern-ment with his opinion, as to whether he would propose any special al-lowance on this account being -

granted to each
of them.

7/11/00

Off. Secretary. 15217

7/11

To the Town Clerk
The Mayor &c
Council
Guildhall

7/11/00

may now be considered
by a committee
of which the President
should be the Secty
D.O.W. and the member
the competition with
respect to [illegible] and
the Examiner of Public
Works accounts.
A third member may
also be appointed &
this should be either
a Supt Engineer or
an Asst Supt well versed
in accounts. The
selection may be made
by the President or
by the [illegible] when
committee. This
matter will be dealt
with in the D.O.W
and a final report
will be made within
one month from this
date

25/4/01

Issue today please

27/4/1901

Dewan's Office
9964 pol 1425 65

GOVERNMENT OF MYSORE

No.1141/89A-96 9.727-97-21

From

The First Assistant to the Resident in Mysore.

To

The Officiating Dewan of Mysore.

Dated Bangalore, 7th March 1901.

Sir,

I am directed to acknowledge the receipt of your Secretary's letter No.5975/R.F.87-92 dated the 11th February 1901, in which were enclosed in a tabular form the remarks and suggestions of the Examiner of Public Accounts regarding the proposals made by Mr. Biddulph so far as they affect the system of accounts of the Public Works Department of Mysore.

2. The Resident has read the accompaniment of the letter under acknowledgment, which is a very bad belated criticism on Mr. Biddulph's suggestions. Speaking generally, the remarks of the Examiner of Public Works Accounts Mysore, are of the nature of a denial, occasionally pointed with ill concealed sarcasm, by this official of the validity or usefulness of Mr. Biddulph's proposals. When the time and attention bestowed by this high officer of Government on the accounts system of Mysore in its various branches, is borne in mind, and when it is remembered that this kind of inspection and method of advising other officers is the business upon which Mr. Biddulph is continuously engaged, it appears to Colonel Robertson absolutely imcompresensible how any one could accept the replies of the Examiner collectively, and apparently without any reservation, as effective or sufficient, nor can the case be satisfactorily or completely described as one, the acceptance of which involves reversion as a whole to a discarded system.

3. The position which the Durbar should take up is, in the opinion of the Resident, to recognize that Mr. Biddulph's examination was that of an entirely unbiassed specialist, who

applied his valuable experience to the best manner of dealing with defects regarding which he was obviously a better judge than an official occupying the comparatively subordinate position of Examiner. Mr. Biddulph did not expect that the accounts system of Mysore would at once be raised to the level of that prescribed for British India, and the probabilities are very strong that in cases of disagreement he was right and the Examiner was wrong.

4. With these frank and free remarks, Colonel Robertson must leave the matter to be further dealt with by the Durbar. It is for them to take such action as they may consider necessary. Mr. Biddulph is now engaged on other duty; and even if he were to consent to deal with the remarks of the examiner critically, there would apparently be no practical advantage in his undertaking this extra work, seeing that the Chief Engineer of the Mysore Government is reported to be in complete accord with the Examiner.

5. In conclusion I am to say that the President would be glad to know whether the Durbar propose to favour him with any further remarks on this subject so that he may be enabled to submit the case in final for the consideration of the Government of India.

I have &ca.,

Sd. L. Russell .

First Assistant Resident.

To D.P.W. for communication to Examiner P.W.A.

The present incumbent of the office may be asked to go through the entire correspondence and submit his opinion for further consideration.

It seems to me that the Hon'ble the Resident's remarks are undeserved. Mr. St John Buchan was in charge of Examiner's Office for a number of years. His local experience and thorough knowledge of the system of accounts are a guarantee for his careful study of the subject in which he is a specialist. However, I would

like to have the opinion of the present Examiner and further orders of the Secretary P.W.D.

Ints. T.R.A.T.

9-3-01

c fo 7069 / R4 87-92 dt 9-3-01

Forwarded.

Sd. C. Sreenivasiengar

Rev. & Cl. Secretary

9-3-01.

APR 1900
6577
1145

MYSORE. P-W. DEPARTMENT.

9727-97 No. 2712

From Chief Engineer

THE ~~SECRETARY TO THE~~
GOVT. OF MYSORE.

To The Secy to the Govt of Mysore Genl Revenue Depts.

Dated Bangalore, 1st April 1901

Despatched

Enclosure No. 4

SUBJECT.

Forwarding Mr Scott's (Examiner) opinion re. the introduction of Mr Biddulph's manual &c.

The Chief Engineer's letter does not enable one to deal with the question completely. There is no attempt made to check or explain the defects pointed out by Mr Biddulph. Nor have any reasons been assigned for acting upon the suggestions of Mr Biddulph - More of Mr Scott comes with the experience of an admittedly unsuitable system & I do not think if his views are not submitted to more consideration than that they should be overwhelmed when contrasted with those of Mr Biddulph who has had a much longer service in the Province. The question is however one of very great importance & one that has superficially dealt with without a real consideration of the merits - and acting upon the original plan adopted when the present account system was devised. I think the whole matter

Ref XX

Rec'd
2-4-01

R 287 872/93 Biddulph's MS was sub to Dewan on 22-3-01 with Compt's Lr 4852 (71072) d 18-3-01, stating that rules for guidance of outside auditors are under Compilation.
Lr
3/4/01 Submitted to Dewan in Continuation
N 3/4/01

MYSORE P. W. DEPARTMENT.

No: 1912

BANGALORE, 1st April 1901.

From Chief Engineer.
THE ~~SECRETARY TO THE GOVT~~ OF MYSORE,
P. W. DEPARTMENT.

To

The Secretary to the Govt of Mysore
Revenue & Revenue Dept

SIR,

With reference to your No 7069/R-F 87-92 dated 9th Instno, forwarding in original letter No 1141/89-96 dated 7th idem, from the First Assistant to the Resident in Mysore to the Offg Dewan of Mysore regarding introduction of Mr Biddulph's manual in Mysore P. W. Department, I have the honor to forward in original, Mr Scott's letter No 1408 of the 29th March and its enclosures, from which it will be seen that his

x Returning the forwarded the obliging reference returned.

views are completely at variance with those expressed by Mr St John Buchan, the former Examiner which have already been communicated. I am of opinion that Mr Buchan's views should be accepted, as that Officer's total Experience and knowledge of the system of accounts in Mysore extends over 17 years, whereas Mr Scott's Experience is very limited, his total service under the Govt of India, which was entirely on Railways, is only about 3 years, and his service in Mysore not even one month, as he joined only on the 7th Ultimo.—

VI. However, as Mr Scott, after going into this matter, states categorically that the proposed Changes are both

advantageous and necessary and that their introduction will not require more than one additional Clerk for his Office which will not cost much he might be allowed to introduce the system in its entirety as a tentative measure reporting the result at the end of one Year. —

I have the honor to be,
Sir,
Your most obed't Serv't

D. H. Compton Colonel,
Chief Engineer of Oregon

Encl:

Draft no. 58 etc.

Read:—

(1) Letter No. 1141 / 891-96 dated 7th March 1901 from the 1st Assistant to the Resident in Mysore, stating that the proposals of Mr. Biddulph in regard to the System of accounts of the Mysore P. W. D deserve greater consideration than the remarks of the Examiner P.W. accounts (Mr. St. John Buchan) on the suggestions made by the former

(2) Letter no. 1912 dated 1st April 1901 from the Chief Engr. of Mysore forwarding, with reference to the above, letter no. 1408 of the 27th Ultimo from the present Examiner of the P.W. accounts. (Mr. Scott) expressing his views in the matter, and stating

4727-97-23

that although in his opinion, the views of Mr. Buchan are acceptable, as his local experience & knowledge of accounts extend over 17 years, the proposed changes in the System of accounts, which are stated by Mr. Scott to be advantageous & necessary, may be introduced in their entirety, as no additional large establishment, except a clerk, is stated to be required for the Examiner's office.

No 8709 / R.4. 87-92 | 29.4.01 / 29

Encl.

Order thereon:—

The Chief Engineer's letter read above, does not enable Govt to deal with this question completely. There is no attempt made to meet or explain the defects pointed out by Mr. Biddulph. Nor have any reasons been assigned for acting upon the

Suggestions of Mr. Biddulph
- Thought of Shorter Service,
Mr. Scott comes with fresh
experience of an admittedly
improved System, and the
Govt are at a loss to know
why his views are not
entitled to more con-
sideration than that
they should be overlooked
when contrasted with
those of Mr. Buchan simply
on the ground of his having
a longer Service. The
question is however, one
of very great importance
to be thus superficially
dealt with without a
real consideration of
the merits. Acting up-
on the original plan
adopted when the present
account System was
introduced, the Govt
are of opinion that the
whole matter may now
be considered by a

Committee, of which the President should be the Secretary D.P.W, and the members, the Comptr. to the Mysore Govt & the Examiner, P.W. accounts. A third member may also be appointed & this should be either a Suptdg. Engineer or an Ex: Engineer well versed in accounts. The Selection may be made by the President or by the whole Committee - This matter will be dealt with in D.P.W and a final report will be made within one month from this date.

27/1/04

for Secretary

To.
The Chief Engr: & Secretary to Govt: D.P.W
returning the Encls

copied T.D.M.
2/4/04

Memorandum 27/1. Secretary
Read & Rep. on 29/1
Secy
29/1

(69)

DEPT. MAR 19 1901 DEWAN

Gt. No. 6252 DEPARTMENT

2-A 107 2-189

9727-97-24

From

The Comptroller, Mysore Govt.

To

The Secretary to the Govt. of Mysore,

Dept.

Dated

Despatched 18 March

Received

No. 685-2

No.

SUBJECT MATTER.

With reference to his No. 7276/97

Stating that the Rules for guidance of Audit Auditors are under compilation following the General principles laid down for such Audit in the Office Manual of the Accountant General Bombay

Record under this observation that the report of the Comptroller when he begins the outside audit and the rules are finally issued is awaited

Ref 25/4/01

Ref 25/4/01

Ref 11/3/01

File put up

CWS 20-3-01

Submitted to Dewan (With ref: to order of 8-3-01) for info.

22/3/01

Draft Subd 28/4/01

RO 6 Rs 23.3.01.

Treasury Account — DEPARTMENT.

OFFICE OF THE COMPTROLLER, MYSORE GOVT.

Bangalore, 14th March 1901 ~~190~~

68

From

E R SUBRAYER, Esq.,

Comptroller, Mysore Govt.

To

The Secretary to the Govt. of Mysore,

General and Revenue *Dept.*

(69)

Sir,

With reference to your docket No.7076/R.M.87-92 dated 9th March 1901 I have the honour to state that the rules for the guidance of Outside Auditors are under compilation following the General principles laid down for such audit in the Office Manual of the Accountant General Madras.

The rules for the audit of Treasury Accounts have been passed by me and will be printed. The rules for other departments will be got ready next month. The accounts of the Jail Press and of the Stores of the Police Department will be taken up next month.

I have the honour to be,

Sir

Your most obedient servant,

E R Subrayer

Comptroller

Q 7-27-97-26

Read:—

Letter no. 4852/767 dated 14th March 1901 from the Comptroller, Mysore Govt., stating with reference to this office docket no. 7076 Q 7-87-92 dated 9th March 1901, that the rules for the guidance of Outside Auditors are under compilation, rules for the audit of Treasury accounts have been passed & will be printed, & rules for other departments will be got ready next month, & that the accounts of the Jail Press & of the Stores of the Police Deptt. will be taken up next month.

No. 8749 dt 29.4.01
Q 7-87-92.

Open filed and put with the Case.
29/4/01

Order thereon:—

Recorded with the observation that the report of the Comptroller when he begins the outside audit & the rules will be finally issued is awaited.

N
29/4/01
For Secretary

To.
The Comptr, Mysore Govt.

Copy'd
compd
3/30 PM
29/4/01